Government of Canada
Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2017

Volume III

Additional information and analyses

Canada

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Volume III

2016–2017

Public Accounts of Canada

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Introduction to the *Public Accounts of Canada*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes:

Volume I presents the audited consolidated financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

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Section 1

2016–2017

Public Accounts of Canada

Financial statements of revolving funds

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Canadian Grain Commission Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the *Policy of Treasury Board on Special Revenue Spending Authorities*. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Departmental Audit Committee. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's *Departmental Performance Report* is consistent with these financial statements.

The Canadian Grain Commission's Finance Division develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to ensure maximum objectivity and freedom from bias, these financial statements have been examined by the external auditors who have provided an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2017 and the results of operations and the change in financial position for the year. This opinion has been appended to these financial statements.

The accounting system and financial statements of the Fund have evolved over the years to meet changing conditions. The Canadian Grain Commission recently implemented SAP, hosted by the Central Agency Cluster – Shared Services (CAC-SS) run by Treasury Board Secretariat, to collaborate in the interest of more effective and efficient financial management systems and to comply with Government of Canada direction.

Approved by:

Cheryl Blahey
Chief Financial Officer

May 30, 2017
Winnipeg, Canada

Canadian Grain Commission Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2017		2016	
	Estimates [1]	Actual	Estimates [1]	Actual
Net results	(4,424)	23,797	(2,511)	29,303
Add: items not requiring use of funds	3,737	2,486	3,104	3,394
Operating source (use) of funds	**(687)**	**26,283**	**593**	**32,697**
Less: items requiring use of funds				
Net capital acquisitions	7,007	3,576	3,159	1,907
Transition payments for implementing salary payments in arrears				8
Net other assets and liabilities	(7,694)	(3,195)	(2,566)	3,898
Authority provided (used)	–	**25,902**	–	**26,884**

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[1] The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II – Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2017	2016
Debit balance in the accumulated net charge against the Fund's authority	118,677	91,086
Payables at year-end charged against the appropriation after March 31	(3,535)	(3,257)
	115,142	**87,829**
Amounts credited to the appropriation after March 31	171	41
Other	4,476	6,249
Authority provided	**119,789**	**94,119**
Amounts charged for the back office transformation initiative		(232)
Net authority provided, end of year	**119,789**	**93,887**
Authority limit	2,000	2,000
Unused authority carried forward	**121,789**	**95,887**

Canadian Grain Commission Revolving Fund—*continued*

Independent Auditor's Report

To the Chief Commissioner, Commissioners and the Departmental Audit Committee of Canadian Grain Commission Revolving Fund

We have audited the accompanying financial statements of the Canadian Grain Commission Revolving Fund, which comprise the statement of financial position as at March 31, 2017 and the statements of operations and net assets, and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2017 and the results of its operations and net assets and its cash flows for the year then ended in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Grain Commission Revolving Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Canadian Grain Commission Revolving Fund and should not be used by parties other than the Canadian Grain Commission Revolving Fund or the Treasury Board of Canada.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 26, 2017
Ottawa, Ontario

Canadian Grain Commission Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2017	2016
Assets		
Financial assets		
Cash in transit	3	84
Accounts receivable (note 3)	9,760	11,192
Accountable advances	5	9
	9,768	**11,285**
Non-financial assets		
Prepaid expenses	220	119
Tangible capital assets (note 4)	8,963	7,808
	9,183	**7,927**
	18,951	**19,212**
Liabilities and net assets		
Liabilities		
Accounts payable and accrued liabilities (note 5)	3,237	1,718
Salaries payable (note 6)	6,176	3,688
Vacation, overtime and compensatory leave payable	1,728	1,942
Deferred revenue	835	952
Employee severance benefits liability (note 7)	2,516	2,659
	14,492	**10,959**
Net assets (note 9)	4,459	8,253
	18,951	**19,212**

Contractual obligations (note 10)
Contingent liabilities (note 11)

The accompanying notes form an integral part of these financial statements.

Approved by:

Patti Miller
Deputy Head

Cheryl Blahey
Chief Financial Officer

Canadian Grain Commission Revolving Fund—*continued*

Statement of operations and net assets for the year ended March 31

(in thousands of dollars)

	2017												2016
	Quality Assurance		Quantity Assurance		Grain Quality Research		Producer Protection		Internal Services		Total		Total
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Actual
Revenue													
Fees and services	40,039	64,525	3,721	6,010	–	7	–	62	–	–	43,760	70,604	71,428
Parliamentary appropriations (note 8)	–	–	–	–	5,143	5,056	–	–	245	245	5,388	5,301	5,612
Optional services	8,080	4,646	–	–	391	638	541	19	–	11	9,012	5,314	5,571
Licensing and producer cars	–	–	–	–	–	–	1,530	1,950	–	–	1,530	1,950	1,940
Other revenues	–	–	–	–	–	–	–	–	20	20	20	20	84
	48,119	**69,171**	**3,721**	**6,010**	**5,534**	**5,701**	**2,071**	**2,031**	**265**	**276**	**59,710**	**83,189**	**84,635**
Expenses													
Personnel	20,758	21,425	1,429	1,462	2,884	4,610	2,892	3,136	14,574	10,974	42,537	41,607	38,068
Rentals	2,360	2,705	57	42	1,920	1,475	280	102	1,075	1,602	5,692	5,926	5,772
Transport and communication	1,539	1,417	148	140	223	316	218	240	1,227	1,250	3,355	3,363	3,330
Professional services	277	273	15	11	364	283	21	27	4,404	2,213	5,081	2,807	2,954
Amortization of tangible capital assets	1,392	880	12	130	1,145	899	44	79	1,144	410	3,737	2,398	2,456
Machinery and equipment	662	245	–	12	203	455	116	16	329	461	1,310	1,189	1,044
Materials and supplies	391	472	9	2	281	417	55	57	61	124	797	1,072	747
Repairs and maintenance	149	134	–	–	744	489	1	5	430	56	1,324	684	660
Information	15	2	–	–	83	72	55	34	148	222	301	330	301
Other	–	1	–	–	–	–	–	–	–	10	–	11	6
Loss (gain) on disposal of tangible assets	–	4	–	–	–	–	–	1	–	–	–	5	(6)
	27,543	**27,558**	**1,670**	**1,799**	**7,847**	**9,016**	**3,682**	**3,697**	**23,392**	**17,322**	**64,134**	**59,392**	**55,332**
Net results	**20,576**	**41,613**	**2,051**	**4,211**	**(2,313)**	**(3,315)**	**(1,611)**	**(1,666)**	**(23,127)**	**(17,046)**	**(4,424)**	**23,797**	**29,303**
Net assets, beginning of year												8,253	6,760
Transfer of the transition payments for implementing salary payments in arrears (note 13)												–	(8)
Net financial resources used and change in the accumulated net charge against Fund's authority, during the year												(27,591)	(27,802)
Net assets, end of year												**4,459**	**8,253**

The accompanying notes form an integral part of these financial statements.

Canadian Grain Commission Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2017	2016
Operating activities		
Net results for the year	23,797	29,303
Items not affecting use of funds		
Amortization of tangible capital assets	2,398	2,456
Provision for employee severance benefits	83	
Loss (gain) on disposal of tangible capital assets	5	(6)
	26,283	**31,753**
Payments of employee severance benefits	(226)	(468)
Transition payments for implementing salary payments in arrears		(8)
Variations in statement of financial position		
Cash in transit	81	723
Accounts receivable	1,432	(2,474)
Accountable advances	4	(2)
Prepaid expenses	(101)	149
Accounts payable and accrued liabilities	1,519	(50)
Salaries payable	2,488	(133)
Vacation, overtime and compensatory leave payable	(214)	89
Deferred revenue	(117)	122
Net financial resources provided by operating activities	**31,149**	**29,701**
Capital investing activities		
Acquisition of tangible capital assets	(3,576)	(1,907)
Proceeds from disposal of tangible capital assets	18	8
Net financial resources used by capital investing activities	**(3,558)**	**(1,899)**
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	27,591	27,802
Accumulated net charge against the Fund's authority, beginning of year	91,086	63,284
Accumulated net charge against the Fund's authority, end of year	**118,677**	**91,086**

The accompanying notes form an integral part of these financial statements.

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017

1. Authority and purpose

The Canadian Grain Commission Revolving Fund ("CGC", "the Revolving Fund" or "the Fund") derives its authority from the *Canada Grain Act*. The CGC's mandate as set out in the Act is to, in the interest of grain producers, establish and maintain standards of quality for Canadian grain, regulate grain handling in Canada and to ensure a dependable commodity for domestic and export markets.

In order to effectively pursue its mandate, the CGC aims to achieve the following strategic outcome: Canada's grain is safe, reliable and marketable and Canadian grain producers are properly compensated for grain deliveries to licensed grain companies.

The CGC's Program Alignment Architecture has five programs: The Quality Assurance Program, Quantity Assurance Program, Grain Quality Research Program, and Producer Protection Program contribute to making progress to the sole strategic outcome. The Internal Services program supports all other programs within the CGC.

The Canadian Grain Commission Revolving Fund was established under *Appropriation Act No. 6, 1994-1995*. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, tangible capital acquisitions and temporary financing of accumulated operating deficits and drawdown authority of $2,000,000.

The CGC did not request to access its net authority provided from Treasury Board. The CGC received a total of $5,417,701 through the *Appropriation Acts* approved by Parliament for the fiscal year 2016–2017.

Amendments to the *Canada Grain Act* came into force on August 1, 2013. In response to both legislative changes and restructured user fees, the CGC adjusted its workforce (note 6), organizational design, and operations. A revised funding model also came into effect on August 1, 2013 that is based on full cost recovery through user fees and ongoing appropriations. Until the implementation of this model, the CGC was funded through its ongoing appropriations, fees collected and special appropriation.

In accordance with the Government's policy on self-insurance, the CGC does not carry its own insurance. The CGC is not subject to income tax.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The liabilities for employee termination benefits and severance liability and are based on management's best estimate rather than actuarial valuations; and

- The services received without charge from other government departments and agencies are not reported as expenses.

The significant accounting policies are as follows:

(a) Use of estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the periods covered by the financial statements. The principal financial statement components, subject to measurement uncertainty, include salaries payable related to unsettled labour contracts, the estimated useful life of capital assets and the liabilities for employee vacation, severance benefits and employee termination benefits. Actual results could differ from those estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

(b) Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. The majority of service fees such as inspection and weighing activities are dependent on grain volumes handled. Revenues that have been received but not yet earned are presented as deferred revenue. Deferred revenue is primarily received for licensing fees which usually covers a 12-month period.

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

(c) Expense recognition

Unless otherwise disclosed, expenses are recorded in the period they are incurred.

(d) Cash in transit

Cash in transit includes cash and cheques received prior to March 31 but not deposited until the subsequent year.

(e) Parliamentary appropriation

Operations are funded primarily from a permanent authority from Parliament (Revolving Fund) where the CGC is allowed to spend fees collected. Some of the operations of the Grain Quality Research Program and Internal Audit are funded by ongoing Parliamentary appropriation through their annual votes. These appropriations have been recorded as revenue of the Fund.

(f) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. Allowances are established for all accounts for which interest or principal payments are 180 days past due and deemed uncollectable.

(g) Tangible capital assets

Certain assets previously under the custody of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Assets acquired subsequent to April 1, 1995 were recorded at cost. Proceeds from the disposal of capital assets are retained by the Revolving Fund.

All capital assets and leasehold improvements with a cost equal to or greater than $10,000 are capitalized at their acquisition cost.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after they are put into service, as follows:

Scientific equipment	5 years
Office equipment and furniture	5 years
Operational equipment	10 years
Motor vehicles	5 years
Computer equipment and software	3 years
Leasehold improvements	5 years

The costs for assets under construction are capitalized as incurred with amortization commencing in the month after they are put into service.

(h) Vacation, overtime and compensatory leave

Vacation, overtime and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

(i) Employee severance benefits

Severance benefits accrue to employees over their years of service with the Government of Canada as stipulated in their collective agreements. The CGC provides for the severance entitlements earned by employees. The obligation relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability.

(j) Employee termination benefits

Employees affected by the amendments to the *Canada Grain Act* and other operational adjustments are entitled to termination benefits, calculated based on salary levels in effect at the time of termination as stipulated in their collective agreements. The obligation is calculated using information derived from management's estimate of the liability.

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

(k) Pension plan

Employees of the CGC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Current legislation does not require the CGC to make contributions for any actuarial deficiencies of the Public Service Superannuation account.

(l) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. Unused sick leave upon employee termination is not payable to the employee. No amount has been accrued in these financial statements and payments of sick leave benefits are included in current operations as incurred.

3. Accounts receivable

	2017	2016
	(in thousands of dollars)	
Other government departments and agencies	171	41
Outside parties	9,594	11,156
	9,765	**11,197**
Less: allowance for doubtful accounts from outside parties	(5)	(5)
	9,760	**11,192**

4. Tangible capital assets

	Cost					Accumulated amortization				Net book value	
	Opening balance	Acquisitions	Adjustment	Disposal	Closing balance	Opening balance	Amortization	Disposal	Closing balance	2017	2016
	(in thousands of dollars)										
Scientific equipment	14,247	710		(214)	14,743	10,864	1,217	(214)	11,867	2,876	3,383
Office equipment and furniture	190	28			218	190			190	28	
Operational equipment	2,579	403		(67)	2,915	888	253	(46)	1,095	1,820	1,691
Motor vehicles	344	43		(41)	346	190	53	(40)	203	143	154
Computer equipment and software	6,112	182	627		6,921	5,340	586		5,926	995	772
Leasehold improvements	3,862		648		4,510	3,163	289		3,452	1,058	699
Assets under construction	1,109	2,210	(1,275)	(1)	2,043					2,043	1,109
	28,443	**3,576**	**–**	**(323)**	**31,696**	**20,635**	**2,398**	**(300)**	**22,733**	**8,963**	**7,808**

Assets under construction consist of leasehold improvements and in house software development.

5. Accounts payable and accrued liabilities

	2017	2016
	(in thousands of dollars)	
Other government departments and agencies	1,557	403
Outside parties	1,666	103
Total accounts payable	**3,223**	**506**
Accrued liabilities	14	1,062
Security payment	–	150
	3,237	**1,718**

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

6. Salaries payable

With the legislative changes to the *Canada Grain Act* and other operational adjustments, a segment of the CGC work force became eligible for the provision of termination benefits. As a result, the CGC has recorded an obligation for termination benefits as part of salaries payable to reflect the estimated workforce adjustment costs. As the changes were implemented, employees received their termination benefits and there is a portion of these benefits payable in future years.

	2017	2016
	(in thousands of dollars)	
Employee termination liability, beginning of year	101	1,162
Expense for the year	261	(608)
Benefits paid during the year	3	(453)
Employee termination liability, end of year	**365**	**101**
Other salary costs including benefits	5,811	3,587
Salaries payable	**6,176**	**3,688**

7. Employee severance benefits liability

The CGC provides severance benefits to its employees based on eligibility, years of service and final salary. These benefits are currently calculated based on the actual severance owed to each employee.

With Budget 2011, the Government of Canada announced its intention to eliminate the ongoing accumulation of severance benefits. All collective agreements for the CGC have been negotiated and severance benefits have ceased to accumulate. Employees were given the option to liquidate immediately or collect upon departure from the public service.

	2017	2016
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year	2,659	3,127
Expense for the year	83	
Benefits paid during the year	(226)	(468)
Employee severance benefits liability, end of year	**2,516**	**2,659**

8. Parliamentary appropriation

The CGC is financed by the Government of Canada through a combination of an ongoing Parliamentary appropriation, authority to re-spend fees collected, accumulated surpluses from prior years and a revolving line of credit of $2,000,000.

The government funding basis is used to recognize transactions affecting Parliamentary appropriations. The statement of operations and net assets is based on accrual accounting. Consequently, items presented in the statement of operations and net assets are not necessarily the same as those provided through appropriations from Parliament. Items recognized in the statement of operations and net assets in one year may be funded through Parliamentary authorities in prior, current, or future years. Accordingly, the CGC has different appropriation authorities for the year on a government funding basis than on an accrual accounting basis. Details on appropriation authorities provided and used are shown in the following tables.

Appropriation authorities provided and used:

	2017	2016
	(in thousands of dollars)	
Total appropriation funds provided	5,418	5,719
Frozen allotment		
Underspent (lapse)	(117)	(107)
Current year appropriation funds provided and used	**5,301**	**5,612**

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

9. Net assets

Contributed capital represents the value of capital assets financed from capital contributions at the inception of the Fund.

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

	2017	2016
	(in thousands of dollars)	
Contributed capital	4,941	4,941
Accumulated surplus		
Opening balance	94,398	65,103
Net results	23,797	29,303
Transfer of the transition payments for implementing salary payments in arrears		(8)
Closing balance	**118,195**	**94,398**
Accumulated net charge against the Fund's authority		
Opening balance	(91,086)	(63,284)
Change in net resources provided	(27,591)	(27,802)
Closing balance	**(118,677)**	**(91,086)**
Total net assets	**4,459**	**8,253**

10. Contractual obligations

CGC leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the CGC and Public Services and Procurement Canada, recording the terms and conditions that govern the provision and occupancy of the accommodation. CGC has a total of 15 separate occupancy agreements with various term lengths. Expected future payouts are as follows:

	(in thousands of dollars)
2018	4,033
2019	3,882
2020	3,923
2021	3,964
2022 and thereafter	4,286

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

11. Contingent liabilities

In the normal course of its operations, CGC may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements. As at March 31, 2017, two claims are outstanding against CGC, as noted below.

Grievances have been filed against the CGC with respect weekend premiums as stated in a collective agreement. The matters are still to be scheduled for adjudication and the outcome of these claim is not determinable at this time. No accrual for this contingency has been made in the financial statements.

A claim has been filed against the CGC by grain producers who allege losses sustained in the failure of a former licensee. The claim alleges total losses asserted against the CGC at $1,723,636.74, plus interest and costs. The claim is at an early stage of pleadings, and a defence has been filed on behalf of the CGC. The outcome of the claim cannot be determined at this time. No accrual for this contingency has been made in the financial statements.

12. Related party transactions

The CGC is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CGC enters into transactions with these entities at arm's length in the normal course of business and on normal trade terms.

Services provided by other government departments

During the year, the CGC paid occupancy costs and certain professional services to other government departments or agencies. Employer's health insurance plan contributions and employee benefit plans were also provided by and paid to other government departments. Significant services have been recognized in the CGC statement of operations and net assets as follows:

	2017	2016
	(in thousands of dollars)	
Employer's contribution to employee benefit plans	7,717	7,390
Occupancy costs	5,208	4,925
Leasehold improvements	26	–
Professional and special services		
Other business and professional services	522	615
Legal services	205	315
Training and education	37	33
Management and consulting	34	152
Translation	312	237
Information services	484	
Other services and fees	3	
Transportation and communication	413	17
Other	61	5
	15,022	**13,689**

Included in accounts receivable, accounts payable, and salaries payable at year-end are the following amounts with related parties:

	2017	2016
	(in thousands of dollars)	
Accounts receivable	171	41
Accounts payable	1,557	403
Employer's contribution to employee benefit plans payable	962	644

Canadian Grain Commission Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2017—*concluded*

13. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay process. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority (ANCAFA).

14. Financial Instruments

The Revolving Fund's financial instruments consist of cash in transit, accounts receivable, accounts payable and accrued liabilities, salaries payable, vacation, overtime and compensatory leave payable, and employee severance benefits. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity, except for employee severance benefits and employee termination benefits which are based on management's best estimate. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Financial instruments that potentially subject the CGC to concentrations of credit risk consist primarily of trade accounts receivable. For the period ended March 31, 2017, six large integrated organizations accounted for $2,935,564 or 88 percent of the CGC's outside parties receivable balances (2016 – six organizations, $5,183,527 or 93 percent).

15. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

Canadian Intellectual Property Office Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as required by and in accordance with the *Treasury Board Policy on Special Revenue Spending Authorities* and the reporting requirements of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2017 and the results of operations and cash flows for the year then ended in accordance with the significant accounting policies as described in note 2 to the financial statements.

Approved by:

Johanne Bélisle
Chief Executive Officer
Canadian Intellectual Property Office

Colette Downie
Chief Financial Officer
Innovation, Science & Economic Development Canada

May 26, 2017
Gatineau, Canada

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2017		2016	
	Estimates [1]	Actual	Estimates [1]	Actual
Net results	(5,309)	6,238	(590)	12,362
Items not requiring use of funds	869	897	909	619
Operating source (use) of funds	**(4,440)**	**7,135**	**319**	**12,981**
Items requiring use of funds				
Net tangible capital assets acquisitions	(14,561)	(7,426)	(9,362)	(3,147)
Net other assets and liabilities	42	(6,205)	412	(6,238)
Transition payments for implementing salary payments in arrears		(6)		(12)
Authority provided (used)	**(18,959)**	**(6,502)**	**(8,631)**	**3,584**

[1] The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II – Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2017	2016
Debit balance in the accumulated net charge against the Fund's authority	174,137	175,998
Payables charged against the appropriation at year-end	(16,141)	(11,312)
Receivables credited to the appropriation at year-end	826	282
Other items	5,666	6,022
Net authority provided, end of year	**164,488**	**170,990**
Authority limit	5,000	5,000
Unused authority carried forward	**169,488**	**175,990**

Comparative figures have been reclassified to conform to the current year's presentation.

Canadian Intellectual Property Office Revolving Fund *continued*

Independent Auditor's Report

To the Deputy Minister, Innovation, Science and Economic Development Canada

We have audited the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund, which comprise the statement of financial position as at March 31, 2017 and the statements of operations and net liabilities, and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2017 and the results of its operations and its cash flows for the year then ended in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Intellectual Property Office Revolving Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Canadian Intellectual Property Office Revolving Fund and the Deputy Minister of Innovation, Science and Economic Development Canada, and should not be used by parties other than Canadian Intellectual Property Office Revolving Fund, the Deputy Minister of Innovation, Science and Economic Development Canada and the Treasury Board of Canada.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 29, 2017
Ottawa, Canada

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2017	2016
Assets		
Financial assets		
Petty cash	2	3
Accounts receivable (note 3)	2,577	936
Unbilled revenues	9,805	10,060
	12,384	**10,999**
Non-financial assets		
Prepaid expenses	454	339
Tangible capital assets (note 4)	13,206	6,677
	26,044	**18,015**
Liabilities		
Deposit accounts	3,225	3,263
Accounts payable and accrued liabilities (note 5)	16,141	11,312
Vacation pay	3,654	3,403
Obligation for employee future benefits (note 6)	3,507	4,274
Deferred revenues	61,809	66,148
	88,336	**88,400**
Net liabilities (note 7)	(62,292)	(70,385)
	26,044	**18,015**

Contractual obligations (note 8)

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund *continued*

Statement of operations and net liabilities for the year ended March 31

(in thousands of dollars)

	2017	2016
Revenues	158,252	162,621
Operating expenses		
Salaries and employee benefits	99,426	99,215
Professional services	38,153	34,330
Accommodation	7,569	7,441
Information	2,357	2,102
Materials and supplies	1,727	3,092
Repairs and maintenance	810	883
Amortization of tangible capital assets	680	619
Training	652	556
Freight and postage	529	599
Travel	487	462
Loss on disposal of tangible capital assets	217	–
Rentals	85	62
Communications	22	2
Provision for employee future benefits	(700)	896
	152,014	**150,259**
Net results	6,238	12,362
Net liabilities, beginning of year	(70,385)	(79,778)
Net financial resources (provided) used and change in the accumulated net charge against the Fund's authority, during the year	1,861	(2,957)
Transfer of the transition payments for implementing salary payments in arrears (note 10)	(6)	(12)
Net liabilities, end of year	**(62,292)**	**(70,385)**

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2017	2016
Operating activities		
Net results	6,238	12,362
Items not requiring use of funds		
Amortization of tangible capital assets	680	619
Loss on disposal of tangible capital assets	217	—
	7,135	**12,981**
Variations in statement of financial position		
Decrease (increase) in petty cash	1	(1)
Decrease (increase) in accounts receivable	(1,641)	(99)
Decrease (increase) in prepaid expenses	(115)	38
Decrease (increase) in unbilled revenues	255	(1,378)
Increase (decrease) in deposit accounts	(38)	(448)
Increase (decrease) in accounts payable and accrued liabilities	4,829	2,008
Increase (decrease) in vacation pay	251	167
Increase (decrease) in obligation for employee future benefits	(767)	141
Increase (decrease) in deferred revenues	(4,339)	(7,293)
Total variations in statement of financial position	**(1,564)**	**(6,865)**
Transition payments for implementing salary payments in arrears	(6)	(12)
Net financial resources provided by operating activities	**5,565**	**6,104**
Capital investing activity		
Acquisitions of tangible capital assets	(7,426)	(3,147)
Net financial resources provided (used) and change in accumulated net charge against the Fund's authority, during the year	(1,861)	2,957
Accumulated net charge against the Fund's authority, beginning of year	175,998	173,041
Accumulated net charge against the Fund's authority, end of year (note 7)	**174,137**	**175,998**

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017

1. Authority and purpose

The Canadian Intellectual Property Office (CIPO) grants or registers exclusive ownership of intellectual property in Canada. In exchange, CIPO acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

CIPO is financed through a revolving fund authority (the "Fund"), which was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 and had an authorized limit of $15 million. During the fiscal year ended March 31, 2002, the Fund's authorized limit was reduced from $15 million to $5 million. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

The Fund is not subject to income taxes.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat and the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- Services received without charge from other government departments are not reported as expenses;
- Vacation pay and employee termination benefits liability are based on management's estimates rather than based on actuarial valuations; and
- Contingent liabilities are disclosed rather than recorded.

The significant accounting policies are as follows:

(a) Revenue recognition

Fees received for processing patent, trademark and industrial design applications are recorded as deferred revenues until services are rendered, at which time they are recorded as revenue. Detailed inventory counts of applications are used to determine the amount of deferred revenue taking into account the fee schedule related to the application. Different rates may be charged depending on the size of the entity. Abandonments during the application process are recorded as earned revenue. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. Fees are prescribed by various Orders in Council.

(b) Tangible capital assets

Tangible capital assets are recorded at cost and are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Asset class	Years
Leasehold improvements	5 years
Informatics software	3-10 years
Hardware	5-10 years
Machinery and equipment	10 years
Furniture	10 years

The costs for assets under construction are capitalized as incurred with amortization commencing in the month after they are put into service.

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

(c) Employee future benefits

i. Employee severance benefits

Employees of the Fund are entitled to severance benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. These benefits are accrued as employees render the services necessary to earn them. In Budget 2012, the Government of Canada announced that it was eliminating the accumulation of severance benefits for voluntary resignation and retirement for federal government employees. As part of the implementation of this measure, collective agreements had provided three options to address the balances accumulated to date. These included:

(1) a single payment at the rate of pay of the employee's substantive position as of the coming into force of the collective agreement, or

(2) a single payment at the time of the employee's termination of employment from the core public administration, based on the rate of pay of the employee's substantive position at the date of termination of employment from the core public administration, or

(3) a combination of (1) and (2).

With the introduction of options (1) and (3), the Fund had been required to draw down on the obligation for employee future benefits as the collective agreements came into force.

ii. Pension benefits

Employees of the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

(d) Use of estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Revenues, unbilled revenues, deferred revenues, the estimated useful lives of tangible capital assets and salary related liabilities are the most significant items for which estimates are used. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(e) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

3. Accounts receivable

	2017	2016
	(in thousands of dollars)	
Government of Canada	826	282
Outside parties	1,751	654
Net accounts receivable	**2,577**	**936**

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

4. Tangible capital assets

Cost	Balance at April 1, 2016	Acquisitions	Transfers	Disposals	Balance at March 31, 2017
	(in thousands of dollars)				
Leasehold improvements	22,434				22,434
Informatics software	31,644		1,896	(964)	32,576
Hardware	294	13			307
Machinery and equipment	–		158		158
Furniture	494				494
Asset under construction	6,046	7,413	(2,054)	(217)	11,188
	60,912	**7,426**	**–**	**(1,181)**	**67,157**

Accumulated amortization	Balance at April 1, 2016	Amortization	Adjustments	Balance at March 31, 2017
	(in thousands of dollars)			
Leasehold improvements	22,354	67		22,421
Informatics software	31,345	537	(964)	30,918
Hardware	220	12		232
Machinery and equipment	–	14		14
Furniture	316	50		366
Asset under construction				
	54,235	**680**	**(964)**	**53,951**

Net book value	2017	2016
	(in thousands of dollars)	
Leasehold improvements	13	80
Informatics software	1,658	299
Hardware	75	74
Machinery and equipment	144	
Furniture	128	178
Asset under construction	11,188	6,046
	13,206	**6,677**

5. Accounts payable and accrued liabilities

	2017	2016
	(in thousands of dollars)	
Government of Canada	3,150	1,324
Outside parties	12,991	9,988
	16,141	**11,312**

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

6. Obligation for employee future benefits

	2017	2016
	(in thousands of dollars)	
Obligation for employee future benefits, beginning of year	4,274	4,133
Benefits paid during the year		
For retirements and departures from the Public Service	(66)	(741)
For employees who opted to cash out their accumulated balances as per collective agreements	(1)	(14)
Expense for the year	(700)	896
Obligation for employee future benefits, end of year	**3,507**	**4,274**

7. Net liabilities

Accumulated net charge against the Fund's authority

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

Accumulated surplus

The accumulated surplus is an accumulation of the annual net results of operations including the absorption of the opening deficit of $9,448,000 upon establishment of the revolving fund.

	2017	2016
	(in thousands of dollars)	
Accumulated surplus, beginning of year	105,613	93,263
Net results	6,238	12,362
Transfer of the transition payments for implementing salary payments in arrears	(6)	(12)
Accumulated surplus, end of year	**111,845**	**105,613**
Accumulated net charge against the Fund's authority, beginning of year	(175,998)	(173,041)
Net financial resources (provided) used and change in the accumulated net charge against the Fund's authority during the year	1,861	(2,957)
Accumulated net charge against the Fund's authority, end of year	**(174,137)**	**(175,998)**
Net liabilities, end of year	**(62,292)**	**(70,385)**

8. Contractual obligations

CIPO leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the CIPO and Public Services and Procurement Canada (formerly known as Public Works and Government Services Canada) recording the terms and conditions that govern the provision and occupancy of the accommodation. Expected future payouts by fiscal year are as follows:

	(in thousands of dollars)
2018	7,455
2019	5,663
2020	1,480
	14,598

Canadian Intellectual Property Office Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2017—*concluded*

9. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of business.

10. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the Accumulated net charge against the Fund's Authority. In 2014–2015, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Services and Procurement Canada, who is responsible for the administration of the Government pay system.

11. Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

Canadian Pari-Mutuel Agency Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the *Treasury Board Policy on Special Revenue Spending Authorities*. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's *Departmental Performance Report* is consistent with that in these financial statements.

The Fund's Corporate Services division develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to an external auditing firm, which has audited them and has provided an independent opinion that has been appended to these financial statements.

Approved by:

Steve Suttie
Executive Director,
Canadian Pari-Mutuel Agency

Angela Murphy
A/Director General,
Finance and Resource Management Services
(A/Deputy Chief Financial Officer)

Matt Shea
A/Assistant Deputy Minister
for Pierre Corriveau
Assistant Deputy Minister,
Corporate Management
(Chief Financial Officer)

May 29, 2017
Ottawa, Ontario

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2017		2016	
	Estimates [1]	Actual	Estimates [1]	Actual
Net results	(73)	890	1,012	1,680
Items not requiring use of funds	451	451	334	490
Operating source (use) of funds	**378**	**1,341**	**1,346**	**2,170**
Items requiring use of funds				
Net tangible capital assets acquisitions	(1,373)	(157)	(1,281)	(1,274)
Net other assets and liabilities		(138)		67
Authority provided (used)	**(995)**	**1,046**	**65**	**963**

[1] The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II – Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2017	2016
Debit (credit) balance in the accumulated net charge against the Fund's authority	10,036	9,318
Payables charged against the appropriation at year-end	(807)	(1,242)
Receivables credited to the appropriation at year-end	84	191
Net authority provided (used), end of year	**9,313**	**8,267**
Transfer from Treasury Board – paylist requirements (Vote 30)	251	302
Authority limit	2,000	2,000
Unused authority carried forward	**11,564**	**10,569**

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Independent auditor's report

To the Assistant Deputy Minister, Corporate Management, Agriculture and Agri-Food Canada

We have audited the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund, which comprise the statement of financial position as at March 31, 2017, and the statements of operations and net assets, and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Pari-Mutuel Agency Revolving Fund as at March 31, 2017 and the results of its operations and its cash flows for the year then ended in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Pari-Mutuel Agency Revolving Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Canadian Pari-Mutuel Agency Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Canadian Pari-Mutuel Agency Revolving Fund or the Treasury Board of Canada.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 29, 2017
Ottawa, Ontario

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2017	2016
Assets		
Financial assets		
Cash in transit	25	60
Accounts receivable (note 3)	243	246
	268	**306**
Non-financial assets		
Prepaid expenses	14	12
Tangible capital assets (note 4)	1,919	2,213
	2,201	**2,531**
Liabilities		
Accounts payable and accrued liabilities (note 5)	768	1,228
Vacation pay	167	215
Obligation for employee future benefits	89	83
	1,024	**1,526**
Net assets (note 6)	1,177	1,005
	2,201	**2,531**

Contractual obligations (note 7)
Contingent liabilities (note 8)
Economic dependence (note 9)

The accompanying notes form an integral part of these financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of operations and net assets for the year ended March 31

(in thousands of dollars)

	2017	2016
Revenues		
Pari-mutuel levy	10,206	10,181
Other	33	30
	10,239	**10,211**
Operating expenses		
Salaries and employee benefits	3,087	3,141
Provision for employee future benefits	22	(19)
Professional and special services		
Drug control	3,557	3,053
Drug research	244	245
Other	1,242	996
Transportation and telecommunications	287	275
Rentals	200	213
Amortization of tangible capital assets	451	334
Utilities, materials and supplies	114	101
Write-off of tangible capital assets		156
Other	145	36
	9,349	**8,531**
Net results	890	1,680
Net assets, beginning of year	1,005	586
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(718)	(1,261)
Net assets, end of year	**1,177**	**1,005**

The accompanying notes form an integral part of these financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2017	2016
Operating activities		
Net results	890	1,680
Items not requiring use of funds		
Amortization of tangible capital assets	451	334
Write-off of tangible capital assets		156
	1,341	**2,170**
Variations in Statement of financial position		
Decrease (increase) in cash in transit	35	5
Decrease (increase) in accounts receivable	3	27
Decrease (increase) in prepaid expenses	(2)	(6)
Increase (decrease) in accounts payable and accrued liabilities	(460)	418
Increase (decrease) in vacation pay	(48)	(4)
Increase (decrease) in obligation for employee future benefits	6	(75)
Net financial resources provided by operating activities	**875**	**2,535**
Capital investing activities		
Acquisition of tangible capital assets	(157)	(1,274)
Net financial resources used by capital investing activities	**(157)**	**(1,274)**
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	718	1,261
Accumulated net charge against the Fund's authority, beginning of year	9,318	8,057
Accumulated net charge against the Fund's authority, end of year	**10,036**	**9,318**

The accompanying notes form an integral part of these financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund (CPMA or "the Fund") was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board of Canada ("Treasury Board") for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

CPMA has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, tangible capital asset acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

CPMA's mandate is to regulate and supervise pari-mutuel betting at racetracks across Canada, thereby ensuring that pari-mutuel betting is conducted in a way that is fair to the betting public.

CPMA is not subject to income tax under the provisions of the *Income Tax Act*.

On March 21, 2012, CPMA received an allotment transfer from the Treasury Board Vote 30 (Paylist Requirements) in the amount of $503,000. This increase in available authority is for the provision to eliminate the accumulation of severance for voluntary termination for CPMA employees who have opted for the immediate cash-out of accumulated severance pay. CPMA is to repay Treasury Board over 10 years, starting in the fiscal year ended March 31, 2013.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies issued by the Treasury Board of Canada Secretariat and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because the employees' vacation pay is based on management's estimates of the liabilities rather than based on actuarial valuations and the services received without charge from other government departments and agencies are not reported as expenses.

The significant accounting policies are as follows:

(a) Revenue recognition

Pari-mutuel levy revenues are generated through a levy of 0.8 per cent applied to every dollar bet at Canadian racetracks and are recognized as bets are made. Other revenues are recognized in the period in which they are earned.

(b) Cash in transit

Cash in transit includes cash and cheques received prior to March 31, but not deposited until the subsequent year.

(c) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables when a recovery is considered uncertain.

(d) Tangible capital assets

Tangible capital assets are recorded at cost and are amortized on a straight-line basis over their estimated useful lives, as follows:

Furniture and equipment	10 to 15 years
Electronic data processing equipment	3 to 5 years
Automotive	8 to 10 years
Buildings	20 to 25 years
Assets under construction	Once in service, in accordance with asset class
Leasehold improvements	Lesser of the remaining of the occupancy instrument or useful life of the improvement

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

(e) Employee future benefits

i. Pension benefits: Eligible employees of CPMA participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. CPMA's contributions to the Plan are charged to expenses in the year incurred and represent CPMA's total obligation to the Plan. CPMA's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii. Severance benefits: Eligible employees of CPMA are entitled to severance benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The liability relating to the benefits earned by CPMA employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government of Canada as a whole.

(f) Vacation pay

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

(g) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. Unused sick leave upon employee termination is not payable to the employee. No amount has been accrued in these financial statements and payments of sick leave benefits are included in current operations as incurred.

(h) Use of estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the periods covered by the financial statements. The principal financial statement components, subject to measurement uncertainty, includes the obligation for employee future benefits, accrued liabilities, the allowance for doubtful accounts and the estimated useful lives of tangible capital assets. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the year in which they become known.

3. Accounts receivable

	2017	2016
	(in thousands of dollars)	
Government of Canada	58	114
Outside parties	185	132
Subtotal	**243**	**246**
Allowance for doubtful accounts on receivables from outside parties		
Total	**243**	**246**

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

4. Tangible capital assets

Cost	Opening balance	Acquisitions	Disposals, retirements and write-offs	Closing balance
	(in thousands of dollars)			
Furniture and equipment	1,799	157	–	1,956
Electronic data processing equipment	2,279	–	–	2,279
Automotive	160		–	160
Buildings	624	–	(60)	564
Land	98	–	–	98
Leasehold improvements	816	–		816
Total	**5,776**	**157**	**(60)**	**5,873**

Accumulated amortization	Opening balance	Amortization	Adjustments	Closing balance
	(in thousands of dollars)			
Furniture and equipment	876	131	–	1,007
Electronic data processing equipment	1,232	306	–	1,538
Automotive	64	12	–	76
Buildings	575	2	(60)	517
Leasehold improvements	816	–		816
Total	**3,563**	**451**	**(60)**	**3,954**

Net book value	2017	2016
	(in thousands of dollars)	
Furniture and equipment	949	923
Electronic data processing equipment	741	1,047
Automotive	84	96
Buildings	47	49
Land	98	98
Leasehold improvements	–	–
Total	**1,919**	**2,213**

5. Accounts payable and accrued liabilities

	2017	2016
	(in thousands of dollars)	
Government of Canada	70	37
Outside parties	698	1,191
Total accounts payable	**768**	**1,228**

Canadian Pari-Mutuel Agency Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2017—*concluded*

6. Net assets

The accumulated surplus is an accumulation of each fiscal year's surplus net of deficits including the absorption of the opening net assets upon establishment of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the funds.

	2017	2016
	(in thousands of dollars)	
Accumulated surplus, beginning of year	10,323	8,643
Net results	890	1,680
Accumulated surplus, end of year	**11,213**	**10,323**
Accumulated net charge against the Fund's authority, beginning of year	(9,318)	(8,057)
Net financial resources provided and change in the accumulated net charge against the Fund's authority during the year	(718)	(1,261)
Accumulated net charge against the Fund's authority, end of year	**(10,036)**	**(9,318)**
Net assets, end of year	**1,177**	**1,005**

7. Contractual obligations

CPMA leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between CPMA and Public Services and Procurement Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. CPMA is also engaged in contractual obligations for rental of equipment. Expected future payments are as follows.

	(in thousands of dollars)
2018	29
2019	27
2020	28
2021	28
2022 and thereafter	5

8. Contingent liabilities

In the normal course of its operations, the CPMA becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements.

9. Economic dependence

CPMA is funded solely by a federal levy on pari-mutuel betting in Canada on horse racing, a significant portion of which is generated by the largest racetrack in Canada—The Woodbine Racetrack ("Woodbine") in Toronto, Ontario.

Woodbine generated $6,783,455 (2016–$6,561,355) or 66 per cent (2016–64 per cent) of CPMA's total pari-mutuel levy for the year ended March 31, 2017. As at March 31, 2017, $70,379 (2016–$50,367) or 38 per cent (2016–38 per cent) of CPMA's Accounts receivable–Outside parties were owed from this organization.

CORCAN Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the *Treasury Board Policy on Special Revenue Spending Authorities*. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit committee of the Department. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the *Departmental Performance Report* is consistent with these financial statements.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Fund's external auditor, Ernst & Young, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

Kelly Hartle
A/Chief Executive Officer
CORCAN

Chadi Haddad, MBA, CPA, CMA
Director, CORCAN Financial Services
CORCAN

May 24, 2017
Ottawa, Canada

CORCAN Revolving Fund—*continued*

Statement of authority (used) provided (unaudited) for the year ended March 31

(in thousands of dollars)

	2017		2016	
	Estimates [1]	Actual	Estimates [1]	Actual
Net results		2,672		(468)
Items not requiring use of funds	1,644	1,190	2,007	1,670
Operating source of funds	**1,644**	**3,862**	**2,007**	**1,202**
Items requiring use of funds				
Net tangible capital assets acquisitions	(850)	(174)	(200)	(22)
Transition payments for implementing salary payments in arrears				(5)
Net other assets and liabilities	(150)	229	(700)	(1,264)
Authority provided (used)	**644**	**3,917**	**1,107**	**(89)**

[1] The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II – Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2017	2016
Debit (credit) balance in the accumulated net charge against the Fund's authority account	15,622	10,598
Payables charged against the appropriation at year-end	(14,371)	(15,044)
Receivables credited to the appropriation at year-end	1,822	3,602
Net authority provided (used), end of year	**3,073**	**(844)**
Authority limit	5,000	5,000
Unused authority carried forward	**8,073**	**4,156**

CORCAN Revolving Fund—*continued*

Independent auditors' report

To the Commissioner of Correctional Service Canada

We have audited the accompanying financial statements of the CORCAN Revolving Fund, which comprise the statement of financial position as at March 31, 2017 and the statements of operations and net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the CORCAN Revolving Fund to comply with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities* and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the CORCAN Revolving Fund as at and for the year ended March 31, 2017 are prepared, in all material respects, in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the CORCAN Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. Our auditors' report is intended solely for the information and use of the CORCAN Revolving Fund and the Treasury Board of Canada and should not be used by parties other than CORCAN Revolving Fund or the Treasury Board of Canada.

Ernst & Young LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 24, 2017
Ottawa, Canada

CORCAN Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2017	2016
Assets		
Financial assets		
Accounts receivable (note 4)	3,840	5,309
Inventories (note 5)	12,594	11,848
	16,434	**17,157**
Non-financial assets		
Capital assets, net (note 6)	3,247	4,473
	19,681	**21,630**
Liabilities		
Accounts payable (note 7)	11,834	12,834
Deferred revenue	1,517	221
Vacation pay and salary accrual	3,910	3,419
Employee termination benefits (note 8)	1,178	1,547
Lease obligation for tangible capital assets (note 15)	96	115
	18,535	**18,136**
Net assets (note 10)	1,146	3,494
	19,681	**21,630**

Commitments (note 9)
Contingencies (note 13)

The accompanying notes form an integral part of these financial statements.

CORCAN Revolving Fund—*continued*

Statement of operations and net assets for the year ended March 31

(in thousands of dollars)

	2017	2016
Revenues (notes 3 and 11)	70,051	73,287
Cost of goods sold (note 11)	69,016	74,240
Gross Margin	**1,035**	**(953)**
Other revenues		
Training, correctional and other fees (note 3)	21,168	20,197
Miscellaneous	154	152
	21,322	**20,349**
Expenses (note 12)		
National/regional headquarters	7,360	7,442
Employment and employability programs	9,140	8,384
Selling and marketing	3,185	4,038
	19,685	**19,864**
Net results	**2,672**	**(468)**
Net assets, beginning of year	3,494	5,685
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(5,024)	(1,719)
Transfer of the transition payments for implementing salary payments in arrears (note 14)		(5)
Other	4	1
Net assets, end of year (note 10)	**1,146**	**3,494**

The accompanying notes form an integral part of these financial statements

CORCAN Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2017	2016
Operating activities		
Net results	2,672	(468)
Add (deduct) items not involving cash		
Termination benefits expense (note 8)	(195)	29
Amortization (note 6)	1,375	1,569
Loss on disposal/write down of capital assets	10	72
	3,862	**1,202**
Changes in non-cash working capital balances related to operations		
Accounts receivable	1,469	(1,877)
Inventories	(746)	(1,629)
Other		1
Employee termination benefits (note 8)	(174)	(171)
Accounts payable	(1,000)	3,909
Deferred revenues	1,296	114
Vacation pay and salaries accrual	491	197
Transition payments for implementing salary payments in arrears (note 14)		(5)
Net financial resources provided by operating activities	**5,198**	**1,741**
Investing activities		
Capital asset acquisitions	(155)	(16)
Lease payments of capital assets	(19)	(6)
Net financial resources used in investing activities	**(174)**	**(22)**
Net financial resources provided and change in the accumulated net charge against the Fund's authority	5,024	1,719
Accumulated net charge against the Fund's authority, beginning of year	10,598	8,879
Accumulated net charge against the Fund's authority, end of year (note 10)	**15,622**	**10,598**

The accompanying notes form an integral part of these financial statements.

Notes to the financial statements for the year ended March 31, 2017

1. Authority and purpose

The CORCAN Revolving Fund ("CORCAN" or "the Fund") is a special operating agency within Correctional Service Canada ("CSC") financed by way of a Revolving Fund. CORCAN was established under *Appropriation Act No. 4, 1991-1992*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by the Treasury Board of Canada ("Treasury Board"). CORCAN's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $5,000,000 at any time. An amount of $15,218,000 representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992. The Fund is a non-taxable entity.

2. Significant accounting policies

(a) Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the Treasury Board's reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from the Canadian Public Sector Accounting Standards as follows:

- Employees' vacation pay liability is calculated based on signed collective agreements.
- Termination benefit liability is based on valuations provided by the Treasury Board to management.
- No liability is recorded for sick leave.
- Funding for capital assets received from the Treasury Board at inception of the Fund is recorded as contributed capital.
- Services received without charge from other government departments are not reported as expenses.
- The net debt indicator and statement of change in net debt are not presented in the financial statements.

(b) Recognition of revenue and expenses

Except as noted below, the Fund recognizes revenue when persuasive evidence of a final agreement exists, delivery has occurred and services have been rendered, the selling price is fixed or determinable and collectability is reasonably assured.

Revenue is accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenue. Revenue that has been received but not yet earned is recorded as deferred revenue.

For construction contracts, the percentage-of-completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made, and losses, if any, are recognized fully when anticipated.

Expenses are recorded in the period they are incurred. Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

(c) Net cash provided by government

CORCAN operates within the Consolidated Revenue Fund, which is administered by the Receiver General of Canada. All cash received by CORCAN is deposited to the Consolidated Revenue Fund. The net cash provided by the federal government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

(d) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; an allowance is made for receivables where recovery is considered uncertain.

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

(e) Inventories

Raw materials, finished goods and work in progress inventories are valued at the lower of cost and net realizable value. The Fund makes provisions for obsolete inventory on a site-by-site basis.

(f) Capital assets

Capital assets with an initial cost of $10,000 or greater are recorded at cost and are amortized on a straight-line basis over their estimated useful lives commencing in the month after they are put into service, as follows:

Equipment	10 years
Leasehold improvements	Term of the lease
Vehicle fleet	5 years
Other	3 years

(g) Pension plan

Employees of the Fund are covered by the *Public Service Retirement Pension Plan* (the "Plan") administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

(h) Employee termination benefits

Employees of CORCAN, as stipulated under their previous collective agreement, were entitled to termination benefits under labour contracts or conditions of employment. These benefits were accrued as employees rendered the necessary services. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the government as a whole.

(i) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

(j) Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable and accounts payable. It is management's opinion that the Fund is not exposed to significant interest rate, currency or credit risks arising from these financial instruments.

(k) Measurement uncertainty

The preparation of these financial statements in accordance with the Treasury Board's accounting policies requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of the statements, management believes the estimates and assumptions used to be reasonable. The most significant items where estimates are used are the liability for employee termination benefits and the useful lives of capital assets. Actual results could significantly differ from these estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the period they become known.

Notes to the financial statements for the year ended March 31, 2017—*continued*

3. Related party transactions

CORCAN is related as a result of common ownership to all Government of Canada departments, agencies, and Crown corporations. CORCAN enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, CSC, the parent organization of CORCAN, has provided and will continue to provide CORCAN with the use of existing infrastructure including buildings and shops as well as maintenance of said facilities, financial systems, human resource services and corporate financial services. The cost of these services is not included as an expense in CORCAN's statement of operations and net assets.

The correctional and training fees are provided by CSC to offset salary and operating costs that cannot be recovered by CORCAN through the sale of goods and services due to the correctional environment in which it operates.

The Government of Canada has structured some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll, IT, desktop and other telecommunication support and services, cheque issuance services and legal services provided by Public Works and Government Services Canada, Shared Services Canada and Justice Canada, are not included as an expense in CORCAN's statement of operations and net assets.

CORCAN entered into the following transactions with the CSC and other government departments:

	2017	2016
	(in thousands of dollars)	
Correctional Service Canada		
Trade revenues	22,245	17,325
Training, correctional and other fees	21,168	20,197
Other Government Departments		
Trade revenues	43,822	48,712
	87,235	**86,234**

4. Accounts receivable

Accounts receivable consist of the following:

	2017	2016
	(in thousands of dollars)	
Government of Canada	1,822	3,602
Outside parties	2,225	1,758
	4,047	5,360
Allowance for doubtful accounts	(207)	(51)
	3,840	**5,309**

5. Inventories

Inventories consist of the following:

	2017	2016
	(in thousands of dollars)	
Raw materials	6,580	6,225
Work in progress	317	829
Finished goods	6,305	5,151
	13,202	**12,205**
Provision for obsolete inventory	(608)	(357)
	12,594	**11,848**

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

6. Capital assets

Capital assets consist of the following:

Cost	Opening balance	Acquisitions	Disposals and write-offs	Closing balance
	(in thousands of dollars)			
Equipment	27,085	680	(558)	27,207
Leasehold improvements	1,343	–	–	1,343
Vehicle fleet	2,108	91	(30)	2,169
Equipment under capital lease	120	–	–	120
Other	114	–	–	114
	30,770	**771**	**(588)**	**30,953**

Accumulated amortization	Opening balance	Amortization	Disposal and write-offs	Closing balance
	(in thousands of dollars)			
Equipment	22,860	1,271	36	24,167
Leasehold improvements	1,280	59	–	1,339
Vehicle fleet	2,035	21	(2)	2,054
Equipment under capital lease	8	24	–	32
Other	114	–	–	114
	26,297	**1,375**	**34**	**27,706**

Net book value	2017	2016
	(in thousands of dollars)	
Equipment	3,040	4,225
Leasehold improvements	4	63
Vehicle fleet	115	73
Equipment under capital lease	88	112
Other	–	–
	3,247	**4,473**

7. Accounts payable

Accounts payable consist of the following:

	2017	2016
	(in thousands of dollars)	
Government of Canada	2,744	3,943
Outside parties	9,090	8,891
	11,834	**12,834**

Notes to the financial statements for the year ended March 31, 2017—*continued*

8. Employee future benefits

Pension benefits: CORCAN's employees participate in the Public Service Pension Plan ("PSPP"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 per cent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans' benefits and they are indexed to inflation.

Both plan members and CORCAN contribute to the cost of the Plan. Effective January 2013, important changes were made to the *Public Service Superannuation Act* (the act governing the PSPP) through the *Jobs and Growth Act, 2012*, including:

- Contribution rates for all active and future public service pension plan members were increased effective January 2013 with the objective of reaching a more balanced cost-sharing ratio for employer/plan member contribution of 50:50 over time; and
- The age at which a new employee who began participating in the public service pension plan on or after January 1, 2013 can receive an unreduced pension benefit was raised from age 60 to 65.

CORCAN's responsibility with regards to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Termination Benefits: Following the ratification of new collective agreements, the unionized employees in the Core Public Administration have accepted the elimination of severance benefits for voluntary separation, namely for retirement or resignation. The Treasury Board had subsequently eliminated severance benefits for voluntary separation for the executive and non-represented employees. As at March 31, 2014, there were no CORCAN employees with collective agreements where severance pay had not been eliminated.

Employees were given three payment options: a single and immediate cash-out of their severance pay, a deferral of this payment to when they terminate their employment or a combination of both options.

The employee termination benefits were adjusted using an actuarial rate provided by the Treasury Board for the government as a whole.

Information about the termination benefits, measured as at March 31, is as follows:

	2017	2016
	(in thousands of dollars)	
Accrued benefit obligation, beginning of the year	1,547	1,689
Expenses for the year	(195)	29
Benefits paid during the year	(174)	(171)
Accrued benefit obligation, end of the year	**1,178**	**1,547**

9. Contractual obligations

CORCAN is committed to pay under the terms of lease agreements a total amount of $1,571,634. These commitments are related to the Kingston warehouse, the lease for national corporate office space and other minor commitments. The amount paid during the year for the Kingston warehouse was $1,100,000 (2016 – $1,152,000).

Future yearly payment amounts are estimated as follows:

	(in thousands of dollars)
2018	1,572
2019	1,109
2020	1,101
2021	460
2022 and thereafter	2
	4,244

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

10. Net assets

Net assets consist of the following:

	2017	2016
	(in thousands of dollars)	
Contributed capital	30,542	30,542
Accumulated net charges against the Fund's authority	(15,622)	(10,598)
Accumulated deficit	(13,778)	(16,446)
Transition payments for implementing salary payments in arrears	–	(5)
Other	4	1
Net assets, end of year	**1,146**	**3,494**

Contributed capital represents the value of capital assets financed from contributed capital at the inception of the Fund.

Accumulated net charge against the Fund's authority represents the amount of the Fund's non-lapsing authority that has been provided (used) since inception of the Fund.

The accumulated deficit is an accumulation of each year's surpluses (losses).

11. Segmented information

Segmented information consists of the following:

Year ended March 31, 2017	Manufacturing	Construction	Textile	Services	Other	**Total**
			(in thousands of dollars)			
Revenues	41,188	13,267	9,801	5,795		**70,051**
Cost of goods sold	41,123	12,056	9,613	6,224		**69,016**
Gross margin	**65**	**1,211**	**188**	**(429)**	–	**1,035**
Identifiable assets						
Accounts receivable	1,696	656	322	503	663	**3,840**
Inventories	9,578	–	2,575	441	–	**12,594**
Capital assets, net	2,628	79	107	369	64	**3,247**
Amortization of capital assets	996	15	43	243	78	**1,375**

Year ended March 31, 2016	Manufacturing	Construction	Textile	Services	Other	**Total**
			(in thousands of dollars)			
Revenues	45,567	12,123	9,087	6,510		**73,287**
Cost of goods sold	46,449	11,849	8,551	7,391		**74,240**
Gross Margin	**(882)**	**274**	**536**	**(881)**	–	**(953)**
Identifiable assets						
Accounts receivable	1,435	470	172	900	2,332	**5,309**
Inventories	8,627	–	2,801	420	–	**11,848**
Capital assets, net	3,622	35	59	615	142	**4,473**
Amortization of capital assets	1,147	34	25	190	173	**1,569**

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

12. Expenses

The following table presents details of national and regional headquarters, employment and employability programs, and selling and marketing expenses by category:

	2017	2016
	(in thousands of dollars)	
Salaries	8,425	9,224
Employee benefits	2,184	1,867
Professional and special services	6,291	6,658
Rentals	1,514	1,247
Transportation and communications	374	262
Utilities, materials and supplies	489	308
Other expenditures	327	225
Purchased repair and maintenance	76	70
Information	5	3
	19,685	**19,864**

13. Contingencies

In the normal course of operations, CORCAN is involved in various claims and legal proceedings. It is the opinion of management that no significant claims exist as at March 31, 2017.

14. Transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Fund. However, it did result in the use of authorities by the Fund and impacted the accumulated net charge against the Fund's authority. Prior to the end of fiscal 2015, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

15. Lease obligations for tangible capital assets

On December 1, 2015, CORCAN entered into an agreement with Giben America, Inc to rent equipment under a capital lease. The asset was capitalized at $120,438 using an implicit interest rate of 8 per cent. The related obligation is liquidated over the lease term of 5 years and is segregated between current and long-term portions on the statement of financial position. Minimum lease payments during the current year totaled $27,161, including interest of $8,496 charged to operations.

The lease obligation for tangible capital assets:

	(in thousands of dollars)
2018	27
2019	27
2020	27
2021 and thereafter	32
	113
Less: interest	17
	96
Less: current portion	19
Long-term portion	77

CORCAN Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2017—*concluded*

16. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

Defence Production Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Defence Production Revolving Fund (the "Fund") as required by and in accordance with the *Policy of Treasury Board on Special Revenue Spending Authorities* and the reporting requirements of the Receiver General for Canada.

There were no financial transactions in the Fund during the year ended March 31, 2017.

Approved by:

Michel D'Amour
A/Chief Financial Officer
for Marty Muldoon, CPA, CMA, MBA
Chief Financial Officer,
Public Services and Procurement Canada

Lisa Campbell
Assistant Deputy Minister,
Defence and Marine Procurement Branch
Public Services and Procurement Canada

May 30, 2017
Gatineau, Canada

Defence Production Revolving Fund

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2017	2016
Joint authority limit (note 1)	100,000	100,000
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	**100,000**	**100,000**

Defence Production Loan Account

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2017	2016
Joint authority limit (note 1)	100,000	100,000
Authority limit applied to the Defence Production Revolving Fund	(100,000)	(100,000)
Unused authority carried forward	—	—

Defence Production Revolving Fund—*concluded*

Notes to the financial statements (unaudited) for the year ended March 31, 2017

1. Authority and purpose

The Defence Production Revolving Fund (the "Fund") was established by Section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production loan account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production loan account have a joint continuing non-lapsing authority from the Parliament to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed $100 million at any time.

Geomatics Canada Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Geomatics Canada Revolving Fund as required by and in accordance with the *Policy of Treasury Board on Special Revenue Spending Authorities* and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements in based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial statements and benefits from the advice of accounting personnel of Corporate Management and Services Sector (CMSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CMSS develops and disseminates financial management and accounting policies and issues specific directives, which maintains standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, an external auditor has examined the financial data contained in these financial statements. Its role is to express an independent opinion as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgment is based on procedures described in the opinion appended to these financial statements.

Approved by:

Michel Nault, CPA, CGA
Corporate Management and Services Sector
A/Deputy Chief Financial Officer

Cheri Crosby
Assistant Deputy Minister,
Corporate Management and Services Sector
Chief Financial Officer

June 2, 2017
Ottawa, Canada

Geomatics Canada Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2017		2016	
	Estimates [1]	Actual	Estimates [1]	Actual
Net results	100	574	100	262
Items not requiring use of funds				
Operating source of funds	**100**	**574**	**100**	**262**
Items requiring use of funds				
Net other assets (liabilities)	–	36		210
Authority provided (used)	**100**	**610**	**100**	**472**

[1] The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II – Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2017	2016
Debit balance in the accumulated net charge against the Fund's authority account	3,450	2,520
Payables at year-end charged against the appropriation account after March 31	(1,002)	(681)
Net authority provided, end of year	**2,448**	**1,839**
Authority limit	5,000	5,000
Unused authority carried forward	**7,448**	**6,839**

Geomatics Canada Revolving Fund—*continued*

Independent auditor's report

To the Assistant Deputy Minister and Chief Financial Officer, Natural Resources Canada

We have audited the accompanying financial statements of the Geomatics Canada Revolving Fund, which comprise the statement of financial position as at March 31, 2017, and the statements of operations and net assets (liabilities), and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2017 and the results of its operations and cash flows for the year then ended in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Geomatics Canada Revolving Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of Natural Resources Canada and should not be used by parties other than Natural Resources Canada and the Treasury Board of Canada.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

June 2, 2017
Ottawa, Canada

Geomatics Canada Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2017	2016
Assets		
Financial assets		
Accounts receivable (note 3)	23	2
Inventory (note 4)	48	24
	71	**26**
Non-financial assets		
Prepaid expenses	–	15
Tangible capital assets (note 5)		
At cost	2,868	2,868
Accumulated amortization	(2,868)	(2,868)
	71	**41**
Liabilities		
Accounts payable and accrued liabilities (note 6)	1,050	691
Vacation pay	64	32
Deferred revenue	30	–
Obligation for employee future benefits		35
	1,144	**758**
Net assets (liabilities) (note 7)	(1,073)	(717)
	71	**41**

Contingencies (note 8)

The accompanying notes form an integral part of these financial statements.

Approved by:

Drew Leyburne
A/Assistant Deputy Minister
for
Louise Métivier
Assistant Deputy Minister
Strategic Policy and Results Branch

June 2, 2017

Geomatics Canada Revolving Fund—*continued*

Statement of operations and net assets (liabilities) for the year ended March 31

(in thousands of dollars)

	2017	2016
Revenues		
Services	5,270	2,982
Products	360	392
	5,630	**3,374**
Expenses		
Utilities, materials and supplies	1,965	393
Professional and special services	1,533	1,440
Salaries and employee benefits	1,214	1,049
Corporate and sector services	127	125
Repairs and maintenance	96	52
Rentals	71	26
Transportation and communication	40	25
Other expenses	10	1
Provision for employee future benefits	–	1
	5,056	**3,112**
Net results	574	262
Net assets (liabilities), beginning of year	(717)	194
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority during the year	(930)	(1,173)
Net assets (liabilities), end of year	**(1,073)**	**(717)**

The accompanying notes form an integral part of these financial statements

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2017	2016
Operating activities		
Net results from continuing operations	574	262
Variations in the statement of financial position		
Decrease (increase) in accounts receivable	(21)	806
Decrease (increase) in inventory	(24)	(9)
Decrease (increase) in prepaid expenses	15	(15)
Increase (decrease) in accounts payable and accrued liabilities	359	145
Increase (decrease) in vacation pay	32	19
Increase (decrease) in deferred revenues	30	–
Increase (decrease) in obligation for future employee benefits	(35)	(35)
Net financial resources provided by operating activities	**930**	**1,173**
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	930	1,173
Accumulated net charge against the Fund's authority account, beginning of year	2,520	1,347
Accumulated net charge against the Fund's authority account, end of year	**3,450**	**2,520**

The accompanying notes form an integral part of these financial statements

Geomatics Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No 3 1993 1994* as the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, on December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained from and registered with the Treasury Board of Canada on February 9, 1995.

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed $5,000,000.

The Fund's mandate is to produce geomatics products, services, and expertise that can be exploited commercially. Revenue-generating activities further build on this work to produce saleable products or services for specific clients in the federal government, Canadian industry, Canadian public, provinces, territories, and other countries.

2. Significant accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the significant accounting policies issued by the Treasury Board of Canada Secretariat and the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- services received without charge from other government departments are not reported as expenses, and
- the obligations for employee future benefits are based on management's best estimate rather than actuarial valuations.

(b) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The most significant estimates used in the preparation of the financial statements are the amount of certain accrued liabilities, the estimated useful lives of capital assets, the allowance for doubtful accounts, the provision for inventory obsolescence and the estimates related to the obligation for employee future benefits.

Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(c) Revenues

Revenues are recognized when products are sold or services rendered.

(d) Expenses

Unless otherwise disclosed, expenses are recorded in the period they are incurred. Internal service costs of Natural Resources Canada incurred on behalf of the Fund are recorded in these financial statements as corporate and sector service costs.

(e) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables when a recovery is considered uncertain.

(f) Inventory

The inventory of maps is valued at the lower of cost or net realizable value, with cost being determined using the weighted average cost of each title.

Notes to the financial statements for the year ended March 31, 2017—*continued*

(g) Tangible capital assets

Tangible capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful lives of these assets are as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Mechanical equipment	10 years
Office equipment	5 years
Printing equipment	8 years
Scientific equipment	10 years

(h) Pension benefits

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

(i) Vacation pay

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

(j) Employee severance benefits

Employees of the Fund are entitled to specified severance benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The costs for benefits earned, as these accrue to employees, are recorded in the accounts.

(k) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are expensed as incurred and no amount has been accrued in these financial statements.

3. Accounts receivable

Accounts receivable are as follows:

	2017	2016
	(in thousands of dollars)	
Other government departments and agencies	5	
Outside parties	19	39
	24	**39**
Less: allowance for doubtful accounts on receivables from outside parties	(1)	(37)
	23	**2**

Geomatics Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

4. Inventory

	2017	2016
	(in thousands of dollars)	
Topographic maps	343	341
Geographic maps	48	24
	391	**365**
Less: provision for inventory obsolescence	(343)	(341)
	48	**24**

5. Tangible capital assets

Cost	Balance beginning of year	Acquisitions	Balance end of year
		(in thousands of dollars)	
Computer equipment	1,186		1,186
Furniture	10		10
Mechanical equipment	398		398
Office equipment	5		5
Printing equipment	988		988
Scientific equipment	281		281
	2,868	–	**2,868**

Accumulated amortization	Balance beginning of year	Amortization	Balance end of year
		(in thousands of dollars)	
Computer equipment	1,186	–	1,186
Furniture	10	–	10
Mechanical equipment	398	–	398
Office equipment	5	–	5
Printing equipment	988	–	988
Scientific equipment	281	–	281
	2,868	–	**2,868**

Geomatics Canada Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2017—*concluded*

6. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities are as follows:

	2017	2016
	(in thousands of dollars)	
Other government departments and agencies	562	324
Outside parties	488	367
	1,050	**691**

7. Net assets (liabilities)

The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

The accumulated surplus is an accumulation of each year's surpluses and deficits including the absorption of the opening net assets upon establishment of the Fund.

Contributed capital represents the value of capital assets financed from capital contributions at the inception of the Fund.

	2017	2016
	(in thousands of dollars)	
Contributed capital	1,438	1,438
Accumulated net charge against the Fund's authority	(3,450)	(2,520)
Transfer of the transition payments for implementing salary payments in arrears	(20)	(20)
Accumulated surplus	959	385
Net assets (liabilities)	**(1,073)**	**(717)**

8. Contingencies

In the normal course of its operations, the Fund may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements. As at March 31, 2017, there were no claims outstanding against the Fund.

9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada departments, agencies and Crown corporations. The Fund enters into transactions with such entities in the normal course of business which have been recorded at the exchange amount.

10. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

National Film Board

Statement of management responsibility including internal control over financial reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2017, and all information contained in these statements rests with the management of the National Film Board (the "Board"). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards. They have been approved by the Board of Trustees.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Board's financial transactions. Financial information submitted in the preparation of the *Public Accounts of Canada*, and included in the Board's *Departmental Performance Report*, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the Board and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

The Board is subject to periodic Core control audits performed by the Office of the Comptroller General and uses the results of such audits to comply with the Treasury Board *Policy on Internal Control*.

A Core Control Audit was performed in 2016-2017 by the Office of the Comptroller General of Canada (OCG). The Audit Report and related Management Action Plan are posted on the departmental web site at www.onf.gc.ca.

The Office of the Auditor General, the independent auditor for the Government of Canada, has expressed an opinion on the fair presentation of the financial statements of the Board which does not include an audit opinion on the annual assessment of the effectiveness of the Board's internal controls over financial reporting.

Approved by:

Claude Joli-Coeur
Government Film Commissioner

Luisa Frate, CPA, CA
Director General, Finance, Operations and Technology
(Chief Financial Officer)

July 13, 2017
Montréal, Canada

National Film Board—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2017		2016	
	Estimates [1]	Actual	Estimates [1]	Actual
Cost of operation	(61,895)	(62,162)	(61,797)	(60,060)
Items not requiring use of funds		3,496		2,438
Operating source (use) of funds	**(61,895)**	**(58,666)**	**(61,797)**	**(57,622)**
Items requiring use of funds				
Net capital acquisitions	–	(4,489)	–	(2,210)
Net other assets and liabilities	–	(760)	–	(89)
Authority provided (used)	**(61,895)**	**(63,915)**	**(61,797)**	**(59,921)**
Annual voted authority (used)		63,155		59,832
Revolving fund legislative authority used	–	**(760)**	–	**(89)**

[1] The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II – Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2017	2016
Credit balance in the accumulated net charge against the Fund's authority	(6,215)	(5,033)
Payables at year-end charged against the credit account after March 31	(4,569)	(6,099)
Net legislative revolving fund authority used, end of year	**(10,784)**	**(11,132)**
Allocation from Treasury Board for the transition to salary payments in arrears	–	1,108
Revolving fund legislative authority limit	15,000	15,000
Unused legislative revolving fund authority carried forward	**4,216**	**4,976**

National Film Board—*continued*

Independent auditor's report

To the Minister of Canadian Heritage

Report on the financial statements

I have audited the accompanying financial statements of the National Film Board, which comprise the statement of financial position as at 31 March 2017, and the statement of operations and departmental net financial position, statement of change in departmental net debt and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Film Board as at 31 March 2017, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on other legal and regulatory requirements

In my opinion, the transactions of the National Film Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the National Film Board.

Tina Swiderski, CPA auditor, CA
Principal,
for the Auditor General of Canada

July 13, 2017
Montréal, Canada

National Film Board—*continued*

Statements of financial position as at March 31

(in thousands of dollars)

	2017	2016
Liabilities		
Accounts payable and accrued liabilities (note 5)	3,689	4,662
Accrued salaries	2,082	1,915
Vacation pay and provision for salary revisions	2,921	1,046
Deferred revenue	388	445
Lease obligation for tangible capital assets (note 6)	209	166
Employee future benefits (note 7)	2,712	2,651
Total net liabilities	**12,001**	**10,885**
Financial assets		
Due from Consolidated Revenue Fund	4,336	4,463
Accounts receivable (note 8)	1,709	1,730
Deposits	90	100
Total net financial assets	**6,135**	**6,293**
Departmental net debt	**5,866**	**4,592**
Non-financial assets		
Prepaid expenses	539	469
Inventory	142	131
Tangible capital assets (note 9)	9,617	7,431
Total non-financial assets	**10,298**	**8,031**
Departmental net financial position	**4,432**	**3,439**

Contractual obligations (note 10)
Contingent liabilities (note 11)

The accompanying notes form an integral part of these financial statements.

Approved by Board of Trustees:

Claude Joli-Coeur
Government Film Commissioner and Chairperson
National Film Board of Canada

Anita Patil Huberman
Member of the Board of Directors

July 13, 2017

National Film Board—*continued*

Statement of operations and departmental net financial position for the year ended March 31

(in thousands of dollars)

	2017 Expected results	2017	2016
Expenses (note 12a)			
Audiovisual production	30,483	32,451	30,267
Accessibility and audience engagement	24,683	24,256	24,171
Internal services	9,578	10,212	9,009
Total expenses	**64,744**	**66,919**	**63,447**
Revenues (note 12b)			
Audiovisual products	3,060	2,813	2,957
Sponsoring production and pre-sales	2,473	1,921	349
Other revenues	50	23	81
Total revenues	**5,583**	**4,757**	**3,387**
Net cost of operations before government funding and transfers	**59,161**	**62,162**	**60,060**
Government funding and transfers			
Net cash provided by Government of Canada	62,624	63,282	61,067
Change in due from Consolidated Revenue Fund		(127)	(1,231)
Net (revenue) cost of operations after government funding and transfers	**(3,463)**	**(993)**	**224**
Departmental net financial position, beginning of year	3,096	3,439	3,663
Departmental net financial position, end of year	**6,559**	**4,432**	**3,439**

The accompanying notes form an integral part of these financial statements

National Film Board—*continued*

Statement of change in departmental net debt for the year ended March 31

(in thousands of dollars)

	2017	2017	2016
	Expected results		
Net (revenue) cost of operations after government funding and transfers	(3,463)	(959)	224
Change due to tangible capital assets			
Acquisition of tangible capital assets	5,856	4,532	2,375
Amortization of tangible capital assets	(2,474)	(2,346)	(2,722)
Loss on disposal of tangible capital assets			(161)
Total change due to tangible capital assets	**3,382**	**2,186**	**(508)**
Change due to inventories		11	59
Change due to prepaid expenses		36	8
Net change in department net debt	**(81)**	**1,274**	**(217)**
Department net debt, beginning of year	4,380	4,592	4,809
Department net debt, end of year	**4,299**	**5,866**	**4,592**

The accompanying notes form an integral part of these financial statements.

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2017	2016
Operating activities		
Net cost of operations before government funding and transfers	62,162	60,069
Non-cash items:		
Amortization of tangible capital assets	(2,346)	(2,722)
Loss on disposal of tangible capital assets		(161)
Variations in statement of financial position:		
Variations in accrued salaries	(167)	(56)
Change in vacation pay and provision for salary revisions	(1,879)	(281)
Net change in employee future benefits	(65)	229
Change in accounts payable and accrued liabilities	1,239	2,455
Change in accounts receivable	(21)	(387)
Change in deposits	(10)	4
Change in deferred revenue	53	(213)
Change in prepaid expenses	36	8
Change in inventory	11	59
Cash used in operating activities	**59,055**	**58,995**
Capital investing activities		
Cash used to acquire tangible capital assets	4,060	2,034
Cash used in capital investing activities	**4,060**	**2,034**
Financing activities		
Lease payments for tangible capital assets	167	38
Cash used in financing activities	**167**	**38**
Net cash provided by Government of Canada	**63,282**	**61,067**

The accompanying notes form an integral part of these financial statements.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2017

1. Authority and purposes

The National Film Board was established in 1939 under the *National Film Act* and is the agency responsible for administering the Act.

The National Film Board (the "Board") is a cultural agency named in Schedule I.1 of the *Financial Administration Act* reporting to the Minister of Canadian Heritage. It is administered by a Board of Trustees appointed by the Governor in Council and chaired by the Government Film Commissioner.

The Board's legislative mandate is to initiate and promote the production and distribution of films in the national interest and, in particular:

- to produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- to represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- to engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- to advise the Governor in Council in connection with film activities;
- to discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board is not subject to income taxes.

2. Change in accounting policy

Until 2015-2016, the sponsored production and pre-sale revenues were accounted for based on the first dollar spent on the sponsored project. The new accounting policy is to recognize the revenue at the time of invoicing which is generally related to either the shipping of a product or the advancement of the work under the terms of the contract. The advantage of this approach will be to reconcile the revenues and the obligation of the Board.

For 2016-2017, the net cost of operations is $771 higher. Sponsored production and pre-sale revenues and the account receivables for non-invoiced revenues are lower of $771.

The new accounting method has no impact for the year of 2015-2016.

3. Significant accounting policies

These financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian Public Sector Accounting Standards.

Unless otherwise specified, the figures presented in the financial statements are stated in thousands of Canadian dollars.

Significant accounting policies are as follows:

(a) Parliamentary authorities

Operations are funded through a permanent authority from Parliament (Revolving Fund) and Parliamentary authorities voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital assets acquisitions. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed $15 million.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

The Board is also financed in part by the Government of Canada through Parliamentary authorities voted annually. Financial reporting of authorities provided to the Board do not parallel financial reporting according to Generally Accepted Accounting Principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of operations and departmental net financial position and in the Statement of financial position are not necessarily the same as those provided through authorities from Parliament. Note 4 provides reconciliation between the two bases of reporting. The planned results amounts presented in the "Expenses" and "Revenues" sections of the Statement of operations and departmental net financial position are the amounts reported in the Future-oriented statement of operations included in the *2016–2017 Report on Plans and Priorities*. The planned results amounts in the "Government funding and transfers" section of the Statement of operations and departmental net financial position and in the Statement of change in departmental net debt were prepared for internal management purposes and have not been previously published.

Every year, the Board presents information on planned expenditures to Parliament through the tabling of Estimates publications. These estimates result in the introduction of supply bills (which once passed into legislation, become appropriation acts) in accordance with the reporting cycle for government expenditures. The Board exercises expenditure initiation processes such that unencumbered balances of budget allotments and appropriations are monitored and reported on a regular basis to help ensure sufficient authority remains for the entire period and appropriations are not exceeded.

Liquidity risk is the risk that the Department will encounter difficulty in meeting its obligations associated with financial liabilities. The Board's objective for managing liquidity risk is to manage operations and cash expenditures within the appropriation authorized by Parliament or allotment limits approved by the Treasury Board.

Consistent with section 32 of the *Financial Administration Act*, the Board's policy to manage liquidity risk is that no contract or other arrangement providing for a payment shall be entered into with respect to any program for which there is an appropriation by Parliament or an item included in estimates then before the House of Commons to which the payment will be charged, unless there is a sufficient unencumbered balance available out of the appropriation or item to discharge any debt that, under the contract or other arrangement, will be incurred during the fiscal year in which the contract or other arrangement is entered into.

The Board's risk of exposure and its objectives, policies and processes to manage and measure this risk did not change significantly from the prior year.

(b) Net cash provided by Government of Canada

The Board operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the Board is deposited to the CRF and all cash disbursements made by the Board are paid from the CRF. The net cash provided by the Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

(c) Due from or to the Consolidated Revenue Fund

Amounts due from or to the Consolidated Revenue Fund (CRF) are the result of timing differences between when a transaction affects the Board's authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Board is entitled to draw from the CRF without further authorities to discharge its liabilities. This amount is not considered to be a financial instrument.

(d) Expense recognition

Expenses are recorded on an accrual basis. Expenses related to audiovisual productions include the costs of activities for the development and production of audiovisual works of all kinds. Expenses related to accessibility and audience engagement include activities necessary to make the Board's productions accessible, including the preservation and conservation of the collection as well as the promotion and distribution of the works. Internal services are expenses incurred to meet the Board's programming and other general obligations.

Vacation pay is expensed, as the benefits are earned by employees under their respective terms of employment.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

(e) Revenues

Sponsored production and pre-sales and revenues from the audiovisual products other than royalty revenues are recognized when amounts are due.

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Other revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenue takes place.

(f) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A provision is recorded for external parties' accounts receivable where recovery is considered uncertain.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Board is not exposed to significant credit risk. The Board provides services to other government departments and agencies and to external parties in the normal course of business. Accounts receivable are due on demand. The Board's maximum exposure to credit risk is equal to the carrying value of its accounts receivable.

(g) Inventory

Materials and supplies are valued at cost.

Film prints and other forms of visual presentation held for sale are valued at the lower of cost or net realizable value.

(h) Tangible capital assets

All tangible capital assets having an initial cost of $5,000 or more and leasehold improvements of $10,000 or more are recorded at their acquisition cost.

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the assets, as follows:

Asset class	Amortization period
Technical equipment	from 4 to 10 years
Software and data processing equipment	from 5 to 10 years
Office furniture, equipment and other	from 5 to 10 years
Leasehold improvements	terms of the leases

Amounts related to projects in progress are transferred to the appropriate tangible capital assets category when the project is complete and amortized according to the Board's policy.

The Board has a collection of nearly twenty thousand audiovisual works produced since 1895. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of $1 in the financial statements, appearing on the Statement of financial position and in note 9 as tangible capital assets to ensure that the reader is aware of its existence. The Board does not capitalize other intangibles that have cultural, aesthetic or historical value.

The Board enters into operating lease agreements to acquire the exclusive use of certain tangible capital assets over the term of the lease. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the present value of the minimum lease payments, excluding the portion thereof relating to executory costs. The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Notes to the financial statements for the year ended March 31, 2017—*continued*

(i) Other financial assets and financial liabilities

Financial instruments of the Board are stated at cost or amortized cost. Financial assets consist of assets that could be used to reimburse existing liabilities or finance future operations.

The Board has the following financial assets:

- Accounts receivable related to the sale of audiovisual products to external parties or other departments and agencies (net of allowances for doubtful accounts)
- Deposits related to production abroad

Financial liabilities consist of accounts payable and accrued liabilities, and accrued salaries.

(j) Employee Future Benefits

Pension benefits

Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Board's contributions to the Plan are charged to expenses in the year incurred and represent the Board's total obligation to the Plan. The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Severance benefits

Employees are entitled to severance benefits as provided under collective agreements or conditions of employment. In 2012, the program for all employees was eliminated and, consequently, the severance benefits ceased to accumulate. The cost of severance was recorded in the periods in which the benefits were earned by employees. The obligation under severance benefits is calculated at present value using the most probable management assumptions regarding wage, the discount rate and the timing of retirement. These assumptions are reviewed annually.

Compensated absences

Employees are entitled to sick leave and workers' compensation benefits as provided in their collective agreements or conditions of employment. Sick leave days accumulate but do not vest, enabling employees to be paid during their absence due to illness in recognition of prior services rendered. As the employees render services, the value of the compensated sick leave attributed to those services is recorded as a liability and expense. The Board records the cost of workers' compensation benefits to be paid when the event giving rise to the obligation occurs. Management uses assumptions and its best estimates, such as the discount rate, age of retirement, utilization rate of days in excess of the leave granted annually, probability of departure and salary review rate to calculate the present value of the compensated absences obligation. These assumptions are reviewed annually.

(k) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(l) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts, contingent liabilities, the liability related to employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

4. Parliamentary authorities

The Board receives most of its funding through annual Parliamentary authorities. Items recognized in the statement of operations and departmental net financial position and the statement of financial position in one year may be funded through Parliamentary authorities in prior, current or future years. Accordingly, the Board has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

a) Reconciliation of net cost of operations to current year authorities used:

	2017	2016
	(in thousands of dollars)	
Net cost of operations before government funding and transfers	62,162	60,060
Adjustments for items affecting net cost of operations but not affecting authorities		
Add (less)		
Loss on disposal of tangible capital assets		(161)
Change in vacation pay and provision for salary adjustments not charged to authorities	(1,011)	(281)
Change in accrued liabilities not charged to authorities	(78)	498
Net change in employee future benefits	(61)	229
Amortization of tangible capital assets	(2,346)	(2,722)
	(3,496)	**(2,437)**
Adjustments for items not affecting net cost of operations but affecting authorities		
Add (less)		
Acquisition of tangible capital assets	4,322	2,171
Lease payments for tangible capital assets	167	38
	4,489	**2,209**
Current year authorities used	**63,155**	**59,832**

b) Authorities provided and used:

	2017	2016
	(in thousands of dollars)	
Authorities provided		
Main Estimates	61,895	59,652
Supplementary Estimates authorities	4,612	2,964
Less		
Authorities available for future years	(3,309)	(2,733)
Frozen allotment	(43)	(51)
Current year authorities used	**63,155**	**59,832**

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

5. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities are measured at cost and are due, mainly, within six months following the closing date.

The following table presents details of the Board's accounts payable and accrued liabilities:

	2017	2016
	(in thousands of dollars)	
Accounts payable - Other government departments and agencies	755	1,210
Accounts payable - External parties	2,792	3,324
Total accounts payable	**3,547**	**4,534**
Accrued liabilities	142	128
Total accounts payable and accrued liabilities	**3,689**	**4,662**

As at March 31, 2017, the accrued liability corresponds to the balance of the obligation for severance benefits.

6. Lease obligation for tangible capital assets

The Board has an agreement to lease technical equipment under two capital leases. The assets were capitalized using an implicit interest rate of 4% for the 2015-2016 contract and 3% for the new 2016-2017 contract. The corresponding bonds will be repaid during the term of the 3-year lease for both contracts. Payments for the year ended March 31, 2017 totalled $172 (2016 – $41). Interest of $5 (2016 – 3$) is charged to operations.

	2017	2016
	(in thousands of dollars)	
2017	-	71
2018	143	71
2019	72	29
Total future minimum lease payments	**215**	**171**
Less: imputed interest	(6)	(5)
Balance of lease obligation for tangible capital assets	**209**	**166**

7. Employee future benefits

Pension benefits

The Board's eligible employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2% per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans benefits and are indexed to inflation.

Both the employees and the Board contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to *Economic Action Plan 2012*, employee contributors have been divided into two groups: Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

In 2017, the expense amount for Group 1 and Group 2 members of $3,263 (2016 – $3,220). For the member of the group 1, the charges represent approximately 1.12 times the employee contributions and for the group 2, the charges represent approximately 1.08 times the employee contributions. In 2016, the combined two groups represents approximately 1.3 times the employee contributions.

The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

Severance benefits and compensated absences

Severance benefits

The Board provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid from future authorities.

As part of collective agreement negotiations and conditions of employment, the accumulation of severance benefits under the employees' severance pay program ceased commencing in 2012. Employees subject to these changes had, until December 31, 2013, the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. As at March 31, 2017, to calculate the obligation of the remaining portion, the Board uses a rate of compensation increase of 0.96% (2016 – 0.96%), an estimated discount rate of 1.94% (2016 – 1.61%) and a horizon of retirement estimated at 60 years old.

Compensated absences

The Board provides its employees with sick leave benefits based on their salary and the entitlements accumulated over their years of service. These entitlements are accumulated but do not vest. The Board has also recognized a workers' compensation obligation.

To calculate the obligation for sick leaves, the Board uses an average daily wage of $280 (2016 – $289), a rate of salary increase of 0.96% (2016 – 0.96%), an average annual utilization rate of 2.6% (2016 – 2.6%), a discount rate of 1.94% (2016 – 1.61%), a 5.18% (2016 – 5.16%) probability of employee departure and a retirement age assumption of 60 or 65 years old, depending on the beginning of employment.

To calculate the workers' compensation obligation, the Board uses the provisions of the applicable workers' compensation plan and a discount rate of 1.94%.

Information about the severance and compensated absence benefits, measured as at March 31, 2017, is as follows:

	Severance benefits	Compensate Absences	Total
	(in thousands of dollars)		
Balance as at March 31, 2015	**944**	**1,936**	**2,880**
Expenses for the year	84	(111)	(27)
Benefits paid during the year	(175)	(27)	(202)
Balance as at March 31, 2016	**853**	**1,798**	**2,651**
Expenses for the year	269	(104)	165
Benefits paid during the year	(77)	(27)	(104)
Balance as at March 31, 2017	**1,045**	**1,667**	**2,712**

8. Accounts receivable

The following table presents details of the Board's accounts receivable:

	2017	2016
	(in thousands of dollars)	
Receivables - Other government departments and agencies	302	363
Receivables - External parties	1,730	1,698
	2,032	**2,061**
Allowance for doubtful accounts on receivables from external parties	(323)	(331)
Total accounts receivable	**1,709**	**1,730**

Notes to the financial statements for the year ended March 31, 2017—*continued*

9. Tangible capital assets

	March 31, 2016	Additions	Disposals and write-offs	Transfers	March 31, 2017
	(in thousands of dollars)				
Technical equipment					
Cost	18,633	328		–	18,961
Accumulated amortization	(17,192)	(512)	–	–	(17,704)
	1,441	**(184)**	–	–	**1,257**
Software and data processing equipment					
Cost	13,953	1,153		404	15,510
Accumulated amortization	(10,271)	(1,510)	–	–	(11,781)
	3,682	**(357)**	–	**404**	**3,729**
Office furniture, equipment and other					
Cost	537	42	(35)	–	544
Accumulated amortization	(529)	(5)	35	–	(499)
	8	**37**	–	–	**45**
Leasehold improvements					
Cost	4,631	1,947	(841)	238	5,975
Accumulated amortization	(3,573)	(319)	841		(3,051)
	1,058	**1,628**	–	**238**	**2,924**
Collection[1]					
Work in progress	1,242	1,062		(642)	1,662
Total					
Cost	38,996	4,532	(876)	–	42,652
Accumulated amortization	(31,565)	(2,346)	876		(33,035)
Net book value	**7,431**	**2,186**	–	–	**9,617**

[1] Board's collection has a symbolic value of $1.

The above assets include equipment under capital leases for a total cost of $414 (2016 – $204) less accumulated amortization of $103 (2016 – $29). Current year amortization expense relating to property under capital leases amounts to $74 (2016 – $29).

Disposals and write-offs of $876 (2016 – $6,625) for the year are related to the abandonment of obsolete material and write-off of leasehold improvements.

10. Contractual obligations

The nature of the Board's activities can result in multi-year contracts and obligations whereby the Board will be obligated to make future payments for the acquisition of goods or services. Significant contractual obligations that can be reasonably estimated are summarized as follows:

	2018	2019	2020	2021	2022-2032	Total
	(in thousands of dollars)					
Premises	4,498	1,170	1,049	763	7,275	14,755
Other goods and services	855	726	34	12	3	1,630
Total	**5,353**	**1,896**	**1,083**	**775**	**7,278**	**16,385**

The agreements for leased premises in the amount of $14,755 were signed with Public Services and Procurement Canada (PSPC).

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

11. Contingent liabilities

Various legal proceedings arising from the normal course of business are pending against the Board. Management believes that should Board be found liable pursuant to one or more of these proceedings, the aggregate liabilities resulting from such proceedings would not be material.

12. Expenses by major object and types of revenues

The following table presents the expenses committed and revenues generated by main expenditures objects and type of revenues.

a) Expenses

	2017	2016
	(in thousands of dollars)	
Salaries and benefits	38,591	35,653
Professional and special services	11,601	10,122
Rentals	5,961	6,265
Transportation and communication	2,983	3,120
Amortization of tangible capital assets	2,346	2,722
Materials and supplies	1,719	1,732
Repairs and upkeep	1,253	1,081
Cash financing in co-productions	970	1,020
Royalties	724	675
Information	446	491
Contracted film production and laboratory processing	289	395
Miscellaneous	36	10
Gain on disposal of tangible capital assets		161
	66,919	**63,447**

b) Revenues

	2017	2016
	(in thousands of dollars)	
Royalties and subscriptions	2,010	1,874
Stock shots	452	489
Film prints and downloads	335	473
Sponsored production and pre-sale	1,921	349
Miscellaneous	39	202
	4,757	**3,387**

National Film Board—*concluded*

Notes to the financial statements for the year ended March 31, 2017—*concluded*

13. Related party transactions

The Board is related, as a result of common ownership, to all government departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business and on normal trade terms. During the year ending March 31, 2017, the Board leased premises from Public Services and Procurement Canada (PSPC) for the amount of $4,871 (2016 – $5,006).

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by PSPC and audit services provided by the Office of the Auditor General, are not included in the Board's Statement of Operations and Departmental Net Financial Position.

	2017	2016
	(in thousands of dollars)	
Accounts receivable - Other government departments and agencies	173	363
Accounts payable - Other government departments and agencies	755	1,210
Expenses - Other government departments and agencies	15,380	13,509
Revenues - Other government departments and agencies	322	377

14. The Documentary Channel

Since 2002, the Board owns a permanent share of 14% (14 x $1 units) of the specialized television channel The Documentary Channel. Pursuant to the investment agreement, the Board's obligations with respect to debts, liabilities, and other obligations are limited to the capital invested.

Revenues from portfolio investments are recognized only to the extent that they are received or eligible and they are presented under miscellaneous revenues in the income statement in the amount of $0 ($113 in 2016).

15. Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

Optional Services Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the *Treasury Board Policy on Special Revenue Spending Authorities*. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. Information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the *Departmental Performance Report* is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditor who audited them and has provided an independent auditor's report opinion, which is appended to these financial statements.

Approved by:

Michel D'Amour
A/Chief Financial Officer
for Marty Muldoon, CPA, CMA, MBA
Chief Financial Officer
Public Services and Procurement Canada

Arianne Reza
Assistant Deputy Minister
Procurement Branch
Public Services and Procurement Canada

May 30, 2017
Gatineau, Canada

Optional Services Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2017		2016	
	Estimates [1]	Actual	Estimates [1]	Actual
Net results		1,429		344
Items not requiring use of funds	50		50	
Operating source of funds	**50**	**1,429**	**50**	**344**
Items requiring use of funds				
Transition payments for implementing salary payments in arrears				(1)
Net other assets and liabilities	(50)	7,717	(50)	(1,449)
Authority provided (used)	–	**9,146**	–	**(1,106)**

[1] The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II – Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2017	2016
Debit balance in the accumulated net charge against the Fund's authority	17,502	16,165
Payables charged against the appropriation at year-end	(15,197)	(23,255)
Receivables credited to the appropriation at year-end	887	1,158
Other items	(1,503)	(1,525)
Net authority provided (used), end of year	**1,689**	**(7,457)**
Authority limit (note 1)	35,000	35,000
Unused authority carried forward	**36,689**	**27,543**

Optional Services Revolving Fund—*continued*

Independent auditor's report

To the Deputy Minister, Public Services and Procurement Canada

We have audited the accompanying financial statements of the Optional Services Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2017, and the statements of operations and net liabilities and of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Fund based on the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Fund for the year ended March 31, 2017 are prepared, in all material respects, in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describe the basis of accounting. The financial statements have been prepared to assist the Fund to meet the financial reporting requirements of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Fund and the Treasury Board of Canada and should not be used by parties other than the Fund and the Treasury Board of Canada.

Deloitte LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 30, 2017
Ottawa, Canada

Optional Services Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2017	2016
Assets		
Financial assets		
Accounts receivable (note 3)	6,338	14,267
Sales tax refundable advances	101	134
	6,439	**14,401**
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (note 4)	15,197	23,260
Vacation pay and compensatory leave	86	49
	15,283	**23,309**
Long-term liabilities		
Employee severance benefits (note 5)	38	66
	15,321	**23,375**
Net liabilities (note 6)	(8,882)	(8,974)
	6,439	**14,401**

Contractual obligations (note 7)

The accompanying notes form an integral part of these financial statements.

Optional Services Revolving Fund—*continued*

Statement of operations and net liabilities for the year ended March 31

(in thousands of dollars)

	2017	2016
Revenues		
Vaccines and drugs	136,221	142,786
Travel and relocation related services	12,091	11,323
Communication procurement services	3,780	1,953
	152,092	**156,062**
Cost of sales	(145,918)	(151,593)
Gross profit	**6,174**	**4,469**
Operating expenses		
Salaries and employee benefits	2,429	1,553
Professional and special services	1,555	1,835
Corporate and administrative services	472	546
Occupancy costs	185	114
Other expenses	106	70
Employee severance benefits (note 5)	(2)	7
Total operating expenses	**4,745**	**4,125**
Net results	1,429	344
Net liabilities, beginning of year	(8,974)	(6,390)
Transfer of the transition payments for implementing salary payments in arrears		(1)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year (note 6)	(1,337)	(2,927)
Net liabilities, end of year (note 6)	**(8,882)**	**(8,974)**

The accompanying notes form an integral part of these financial statements

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2017	2016
Operating activities		
Net results	1,429	344
Variations in statement of financial position		
Decrease (increase) in accounts receivable	7,929	(1,689)
Decrease (increase) in sales tax refundable advances	33	(115)
Increase (decrease) in accounts payable and accrued liabilities	(8,063)	4,402
Increase (decrease) in vacation pay and compensatory leave	37	(7)
Increase (decrease) in employee severance benefits	(28)	(7)
	(92)	**2,584**
Transition payments for implementing salary payments in arrears		(1)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year (note 6)	1,337	2,927
Accumulated net charge against the Fund's authority account, beginning of year	16,165	13,238
Accumulated net charge against the Fund's authority account, end of year	**17,502**	**16,165**

The accompanying notes form an integral part of these financial statements

Optional Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017

1. Authority and purpose

The Optional Services Revolving Fund (the "Fund") provides specialized services to federal departments, agencies and provincial and territorial governments. The Fund procures vaccines and drugs, provides travel and relocation related services, as well as communication procurement services. The Fund was established under *Appropriation Act No. 4, 1991-1992* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed $35,000,000 at any time.

The Fund received authorization from Treasury Board to access its unused authority for a total amount of up to $10,000,000 to temporarily fund transitory cash elements at year end.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirement of the *Treasury Board of Canada Policy on Special Revenue Spending Authorities* and the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian public sector accounting standards because:

- no liability is recorded for sick leave, and
- the net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

(a) Revenue recognition

Vaccine and drug revenues are recognized using a blended rate established by fixed price contracts and based on the proportion of total goods delivered at year end. Any losses on the fixed price contracts are recognized during the period in which they are identified.

Travel and relocation related services revenue consists of rebates, commissions, and fees and is recognized when services are incurred.

Revenue earned on communication procurement services is recognized using the completed contract method.

(b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. An allowance is made on receivables where recovery is considered uncertain.

(c) Expense recognition

All expenses are recorded on an accrual basis.

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

(d) Employee future benefits

i. Pension benefits

Eligible employees of the Fund participate in the Public Service Pension Plan (the "Plan"), a multiemployer pension plan administered by the Government of Canada. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Optional Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

ii. Severance benefits

Eligible employees of the Fund are entitled to severance benefits under labour contracts or conditions of employment. These benefits are earned as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(e) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no liability has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

(f) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the liability for vacation pay and compensatory leave and the liability for employee severance benefits. Actual results could significantly differ from those estimates. Management's estimates are reviewed periodically, and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2017	2016
	(in thousands of dollars)	
Outside parties	5,451	13,109
Other government departments and agencies	887	1,158
Net accounts receivable	**6,338**	**14,267**

4. Accounts payable and accrued liabilities

	2017	2016
	(in thousands of dollars)	
Outside parties	15,128	23,223
Other government departments and agencies	69	32
	15,197	**23,255**
Accrued liabilities		5
Total accounts payable and accrued liabilities	**15,197**	**23,260**

Optional Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

5. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by future authorities.

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation.

Information about the severance benefits, measured as at March 31, is as follows:

	2017	2016
	(in thousands of dollars)	
Employee severance benefit obligation, beginning of year	66	73
Expense for the year	(2)	7
Benefits paid during the year	(26)	(14)
Employee severance benefit obligation, end of year	**38**	**66**

6. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority (ANCAFA) represents the cumulative receipts and disbursements over the life of the Fund.

	2017	2016
	(in thousands of dollars)	
Accumulated surplus, beginning of year	7,191	6,848
Net results	1,429	344
Transfer of the transition payments for implementing salary payments in arrears		(1)
Accumulated surplus, end of year	**8,620**	**7,191**
Accumulated net charge against the Fund's authority, beginning of year	(16,165)	(13,238)
Net financial resources provided and change in the accumulated net charge against the Fund's authority during the year	(1,337)	(2,927)
Accumulated net charge against the Fund's authority, end of year	**(17,502)**	**(16,165)**
Net liabilities, end of year	**(8,882)**	**(8,974)**

7. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the services/goods are received. Estimated future payments are as follows:

	(in thousands of dollars)
Year ending March 31	
2018	785
2019	702
2020	498
2021	
2022 and thereafter	
Total contractual obligations	**1,985**

Optional Services Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2017—*concluded*

8. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

9. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

Passport Canada Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Passport Canada Revolving Fund as required by and in accordance with the *Treasury Board Policy on Special Revenue Spending Authorities* and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To ensure maximum objectivity and freedom from bias, the financial data contained in these financial statements is examined by the Departmental Audit Committee in conjunction with their review of the departmental financial statements. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's *Departmental Results Report* is consistent with these financial statements.

The Fund's financial management develops and disseminates financial and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. The systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

Benoit St-Jean, CPA, CA
Director General
Financial Operations
Immigration, Refugees and Citizenship Canada

Daniel Mills, CPA, CMA
Assistant Deputy Minister and
Chief Financial Officer
Immigration, Refugees and Citizenship Canada

June 2, 2017
Ottawa, Canada

Passport Canada Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2017		2016	
	Estimates [1]	Actual	Estimates [1]	Actual
Net results	250,217	306,769	244,903	253,337
Items not requiring use of funds	5,415	3,728	7,250	6,813
Operating source of funds	**255,632**	**310,497**	**252,153**	**260,150**
Items requiring use of funds				
Net tangible capital assets acquisitions	(25,986)	(1,107)	(20,000)	(76)
Net other assets and liabilities		3,378		1,209
Investment in modernization initiative [2]	(45,438)	(7,241)	(30,000)	(8,866)
Transition payments for implementing salary payments in arrears				(12)
Authority provided	**184,208**	**305,527**	**202,153**	**252,405**

[1] The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II – Main Estimates.

[2] In 2016–2017, modernization costs totaled $17,157,467. Of that amount, $7,240,821 is an investment in software as described in note 13 and is presented against the total estimated for the modernization initiative as per the Main Estimates' reporting. The remaining amount of $9,916,646 was expensed and is included in the net results.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2017	2016
Debit balance in the accumulated net charge against the Fund's authority	1,051,480	753,805
Payables charged against the Fund at year-end	(42,588)	(46,390)
Receivables credited to the Fund at year-end	13,658	9,608
Net authority provided, end of year	**1,022,550**	**717,023**
Authority limit		
Unused authority carried forward	**1,022,550**	**717,023**

Passport Canada Revolving Fund—*continued*

Independent Auditors' Report

To the Assistant Deputy Minister and Chief Financial Officer, Immigration, Refugees and Citizenship Canada

We have audited the accompanying financial statements of Passport Canada Revolving Fund, which comprise the statement of financial position as at March 31, 2017, the statements of operations and changes in net assets (liabilities) and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management in accordance with section 6, subsection 4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the reporting requirements of section 6, subsection 4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Passport Canada Revolving Fund as at March 31, 2017, and its results of operations and its cash flows for the year then ended, in accordance with the reporting requirements of section 6, subsection 4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements which describe the basis of accounting. The financial statements are prepared solely for the information and use of the management of the Revolving Fund, Assistant Deputy Minister and Chief Financial Officer, Immigration, Refugees and Citizenship Canada and the Treasury Board of Canada Secretariat for reporting on the use of the Revolving Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

KPMG LLP
Chartered Professional Accountants,
Licensed Public Accountants

June 2, 2017
Ottawa, Canada

Passport Canada Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2017	2016
Assets		
Financial assets		
Accounts receivable and advances (note 4)	14,500	10,486
Inventory held for resale (note 5)	9,415	13,314
	23,915	**23,800**
Non-financial assets		
Prepaid expenses	734	637
Inventory held for consumption (note 5)	3,444	3,678
Tangible capital assets (note 6)	9,817	11,803
	13,995	**16,118**
	37,910	**39,918**
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (note 7)	44,940	49,436
Long-term liabilities		
Employee future benefits	2,090	3,098
	47,030	**52,534**
Net assets (liabilities) (note 8)	**(9,120)**	**(12,616)**
	37,910	**39,918**

Contractual obligations (note 9)
Contingent liabilities (note 10)

The accompanying notes form an integral part of these financial statements

Passport Canada Revolving Fund—*continued*

Statement of operations and net assets (liabilities) for the year ended March 31

(in thousands of dollars)

	2017	2016
Revenues		
Fees earned	658,246	610,207
Miscellaneous revenues	271	252
	658,517	**610,459**
Expenses		
Professional and special services (note 11)	199,347	203,597
Salaries and employee benefits	59,059	62,196
Freight, express and cartage	34,361	32,792
Passport materials	32,586	30,564
Passport operations at missions abroad	7,192	4,337
Rentals (note 3)	6,331	5,700
Accommodation	4,427	4,363
Amortization of tangible capital assets	3,085	4,032
Information	2,488	2,192
Repair and maintenance (note 3)	2,171	1,680
Travel and removal	1,061	394
Printing, stationery and supplies	700	2,779
Postal services and postage	53	240
Loss on disposal of tangible capital assets	8	1,993
Utility	2	2
Telecommunications	1	1
Provision for employee termination benefits	(1,008)	248
Other	(116)	12
	351,748	**357,122**
Net results	306,769	253,337
Net assets (liabilities), beginning of year	(12,616)	(12,392)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(297,675)	(245,224)
Transfer of transition payments for implementing salary payments in arrears (note 12)		(12)
Net investment in modernization initiative — software (note 13)	(5,598)	(8,325)
Net liabilities, end of year (note 8)	**(9,120)**	**(12,616)**

The accompanying notes form an integral part of these financial statements.

Passport Canada Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2017	2016
Operating activities		
Net results	306,769	253,337
Items not requiring use of funds		
Amortization of tangible capital assets	3,085	4,032
Loss on disposal of tangible capital assets	8	1,993
Provision for employee future benefits	(1,008)	248
Usage charge for modernization initiative – software (note 13)	1,643	541
Transfer of transition payments for implementing salary payments in arrears (note 12)		(12)
Net results excluding items not requiring use of funds	**310,497**	**260,139**
Variations in statement of financial position		
Decrease (increase) in accounts receivable and advances	(4,014)	3,287
Decrease (increase) in prepaid expenses	(97)	135
Decrease in inventory held for resale	3,899	2,145
Decrease (increase) in inventory held for consumption	234	(1,756)
Decrease in accounts payable and accrued liabilities	(4,496)	(9,712)
Decrease in obligation for employee future benefits		(72)
Net financial resources provided by operating activities	**306,023**	**254,166**
Capital investing activities		
Acquisition of tangible capital assets	(1,107)	(76)
Investment in modernization initiative – software (note 13)	(7,241)	(8,866)
Net financial resources used by investing activities	**(8,348)**	**(8,942)**
Net financial resources provided and change in the accumulated net charge against the Fund's authority during the year	297,675	245,224
Correction from previous year of the accumulated net charge against the Fund's authority		81,886
Accumulated net charge against the Fund's authority, beginning of year	753,805	426,695
Accumulated net charge against the Fund's authority, end of year (note 8)	**1,051,480**	**753,805**

The accompanying notes form an integral part of these financial statements.

Passport Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017

1. Authority and purpose

The Passport Canada Revolving Fund (the "Fund") was established in 1969 to provide for the issue of appropriate passport and other travel document services in Canada and at posts abroad. The *Revolving Funds Act* authorized the operation of the Fund.

Effective July 2, 2013, the accountability for the passport program and the Fund shifted from the department of Global Affairs Canada (GAC) to Immigration, Refugees and Citizenship Canada (IRCC). In addition, the Fund transferred its passport delivery and processing services to Employment and Social Development Canada (ESDC) on July 2, 2013.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital and tangible capital acquisitions.

2. Summary of significant accounting policies

Significant accounting policies are as follows:

(a) Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies stated below to comply with the requirements of section 6, subsection 4 of the *Treasury Board of Canada Policy on Special Revenue Spending Authorities* and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian Generally Accepted Accounting Principles (GAAP) because the revenues from passport service request fees are recognized upon receipt of payment and verification of an application for completeness as stated in the Regulations prescribing fees for passport services; and, because the funding for tangible capital assets received from Treasury Board is recorded as contributed capital and not as a reduction of the cost of capital assets.

(b) Revenue recognition

Revenues from passport fees are recognized upon request for a passport service, which is upon receipt of payment and verification of the passport application for completeness.

(c) Inventories

Inventories of materials and supplies are carried at the lower of cost using the average cost and net realizable value.

(d) Tangible capital assets

Tangible capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives, as follows:

Asset class	Amortization period
Office furniture	10 years
Vehicles	8 years
Informatics hardware	5 years
Software (purchased and developed)	3 to 10 years
Machinery and equipment	15 years
Leasehold improvements	Lesser of the remaining term of the lease or estimated useful life of the improvement

Assets under construction are recorded in the applicable capital asset class in the year that they become available for use and are not amortized until they become available for use.

Passport Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

(e) Employee future benefits

i. Pension benefits: Eligible employees of the Fund participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the Fund's total obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii. Severance benefits: Severance benefits provided to the Fund's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2017, all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

3. Changes in financial statements presentation

Some expenses from the previous year have been reclassified to comply with the 2016–2017 financial statements' presentation. The net result is an increase in Rentals with a corresponding decrease in Repair and maintenance in the amount of $5,641,825. This adjustment is due to the harmonization of the financial statements' presentation of the Passport program with that of IRCC and to better reflect the nature of the transactions. Passport has integrated into the IRCC financial system in 2015-2016.

4. Accounts receivable and advances

The following table presents details of the Fund's accounts receivable and advances:

	2017	2016
	(in thousands of dollars)	
Accounts receivable and advances		
Accounts receivable—Government of Canada	14,306	10,219
Accounts receivable—Outside parties	194	256
Employee advances		11
	14,500	**10,486**

5. Inventories

The following table presents details of the inventory, measured at the lower of cost using the average cost and net realizable value:

	2017	2016
	(in thousands of dollars)	
Inventories		
Inventories held for consumption	3,444	3,678
Inventories held for resale	9,415	13,314
	12,859	**16,992**

The inventories held for consumption are mainly composed of prepaid envelopes and informatics hardware. The inventories for resale are the passport booklets.

The cost of consumed inventory recognized as an expense in the Statement of Operations and Fund's net assets (liabilities) is $61,234,359 for 2016–2017 ($57,519,097 for 2015–2016).

Passport Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

6. Tangible capital assets

The following table presents details of the tangible capital assets held by the Fund during the fiscal year:

Tangible capital assets	Balance, beginning of the year	Acquisitions	Disposals, transfers and adjustments	Balance, end of the year
	(in thousands of dollars)			
Technology enhancement plan project [1]	2,906			2,906
Leasehold improvements	4,353			4,353
Office furniture	41			41
Informatics hardware	5,231		(42)	5,189
Software	26,724		(911)	25,813
Vehicles	21			21
Machinery and equipment	406			406
Assets under construction		1,107		1,107
	39,682	**1,107**	**(953)**	**39,836**

Accumulated amortization	Balance, beginning of the year	Amortization	Disposals, transfers and adjustments	Balance, end of the year
	(in thousands of dollars)			
Technology enhancement plan project [1]	2,906			2,906
Leasehold improvements	4,353			4,353
Office furniture	20	3		23
Informatics hardware	2,972	921	(42)	3,851
Software	17,449	2,140	(903)	18,686
Vehicles	7	2		9
Machinery and equipment	172	19		191
	27,879	**3,085**	**(945)**	**30,019**

Net book value	2017	2016
	(in thousands of dollars)	
Technology enhancement plan project		
Leasehold improvements	–	–
Office furniture	18	21
Informatics hardware	1,338	2,259
Software	7,127	9,275
Vehicles	12	14
Machinery and equipment	215	234
Assets under construction	1,107	–
	9,817	**11,803**

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[1] The Technology Enhancement Plan Project was amortized as per the amortization period of the Leasehold improvements' asset class.

Passport Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

7. Accounts payable and accrued liabilities

The following table presents details of the Fund's accounts payable and accrued liabilities:

	2017	2016
	(in thousands of dollars)	
Accounts payable and accrued liabilities		
Accounts payable – Government of Canada	30,079	29,298
Accounts payable – Outside parties	8,056	12,933
Accrued liabilities – Outside parties	6,548	7,205
Contractors' holdbacks – Outside parties	257	–
	44,940	**49,436**

8. Net assets (liabilities)

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

The accumulated surplus is an accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The contributed capital is a financing arrangement approved by Treasury Board, to finance the acquisition of tangible capital assets in substitute of the Fund's authority. In the current year, there were no additional capital contributions from Treasury Board to finance the Fund's capital project.

	2017	2016
	(in thousands of dollars)	
Net assets (liabilities)		
Accumulated net charge against the Fund's authority	(1,051,480)	(753,805)
Accumulated surplus	961,886	660,715
Contributed capital	80,474	80,474
	(9,120)	**(12,616)**

9. Contractual obligations

Because of the nature of its activities, the Fund is engaged in contractual obligations for the purchase of goods and other services.

Below are the expected future maximum payments under contract for its supplier of blank passports, rent of office premises and other operating expenses:

	(in thousands of dollars)
2018	59,326
2019	4,598
2020	4,548
2021	4,566
2022	42
	73,080

10. Contingent liabilities

The Fund is subject to various legal claims arising in the normal course of its operations. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability has been accrued and an expense recorded on the Fund's financial statements. Based on the Fund's legal assessment of potential liability as at March 31, 2017, the Fund has one outstanding claim with a contingent liability of $25,000.

Passport Canada Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2017—*concluded*

11. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, passport delivery and processing service throughout Canada, accommodation and legal services, and the employers' contributions to the health and dental insurance plans are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the consideration agreed to by both parties.

As part of its operations, the Fund collects Consular fees on behalf of the GAC. These fees are not recorded as revenues in the Statement of operations and net assets (liabilities). In 2016–2017, the Fund collected and remitted to GAC $101,001,725 ($93,085,666 in 2015–2016) in consular fees.

The cost reported in the Professional and Special Services line item in the Statement of operations and net assets (liabilities) includes the following transactions with Shared Services Canada (SSC) and Employment and Social Development Canada (ESDC):

	2017	2016
	(in thousands of dollars)	
Related party transactions		
Information technologies services (SSC)	14,685	14,551
Service Delivery, Operations and Internal Services (ESDC)	156,717	159,125
Applications processing (ESDC)	13,639	10,835
Transition and modernization (ESDC)	2,098	6,056
	187,139	**190,567**

The following table presents the total of other transactions with related parties, such as accommodation, legal services and employers' contributions to the health and dental insurance plans:

	2017	2016
	(in thousands of dollars)	
Expenses – Other Government departments	27,264	25,928

12. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

13. Investment in modernization initiative

IRCC's Passport program is shifting from the Integrated Retrieval Information System (IRIS) to the Global Case Management System (GCMS) and Integrated Payment Revenue Management System (IPRMS) for the processing of passport applications. They will provide the foundation for a future online service channel. As its owner, the expenses affected to the Fund related to this initiative are capitalized in IRCC's financial statements. Annually, IRCC charges back the Fund for the use of GCMS and IPRMS. In 2016–2017, expenses paid by the Fund in the amount of $7,240,821 were capitalized in IRCC. During the year, charges totaling $1,643,245 were transferred to the Fund to account for the yearly utilization.

Real Property Services Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the *Treasury Board Policy on Special Revenue Spending Authorities*. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. Information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the *Departmental Performance Report* is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditor who audited them and has provided an independent auditor's report opinion, which is appended to these financial statements.

Approved by:

Michel D'Amour
A/Chief Financial Officer
for Marty Muldoon, CPA, CMA, MBA
Chief Financial Officer
Public Services and Procurement Canada

Andrew Smith
for Kevin Radford
Assistant Deputy Minister,
Real Property Branch
Public Services and Procurement Canada

May 30, 2017
Gatineau, Canada

Real Property Services Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2017		2016	
	Estimates [1]	Actual	Estimates [1]	Actual
Net results	–	24,474	(2,200)	(3,992)
Items not requiring use of funds	–	–	(2,600)	
Operating source (use) of funds	–	**24,474**	**(4,800)**	**(3,992)**
Items requiring use of funds				
Transition payments for implementing salary payments in arrears		–		(69)
Net other assets and liabilities	(2,600)	4,568	–	14,932
Authority provided (used)	**(2,600)**	**29,042**	**(4,800)**	**10,871**

[1] The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II – Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2017	2016
Debit balance in the accumulated net charge against the Fund's authority	239,910	167,894
Payables charges against the appropriation at year-end	(355,549)	(302,859)
Receivables credited to the appropriation at year-end	183,041	171,958
Other items	6,649	8,016
Net authority provided, end of year	**74,051**	**45,009**
Authority limit (note 1)	150,000	150,000
Unused authority carried forward	**224,051**	**195,009**

Real Property Services Revolving Fund—*continued*

Independent auditor's report

To the Deputy Minister, Public Services and Procurement Canada

We have audited the accompanying financial statements of the Real Property Services Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2017, and the statements of operations and net liabilities and of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Fund based on the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities.*

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Fund for the year ended March 31, 2017 are prepared, in all material respects, in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities.*

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describe the basis of accounting. The financial statements are prepared to assist the Fund to meet the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities.* As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Fund and the Treasury Board of Canada and should not be used by parties other than the Fund and the Treasury Board of Canada.

Deloitte LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 30, 2017
Ottawa, Canada

Real Property Services Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2017	2016
Assets		
Financial assets		
Cash in transit	86	58
Accounts receivable (note 3)	191,988	175,542
Other assets (note 4)	21,703	23,291
	213,777	**198,891**
Non-financial assets		
Prepaid expenses	115	1,404
	213,892	**200,295**
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (note 5)	372,755	308,154
Vacation pay and compensatory leave	12,805	10,718
Contractors' security deposits	1,983	4,720
	387,543	**323,592**
Long-term liabilities		
Employee severance benefits (note 6)	11,083	13,895
	398,626	**337,487**
Net liabilities (note 7)	(184,734)	(137,192)
	213,892	**200,295**

Contractual obligations (note 8)
Contingent liabilities (note 9)

The accompanying notes form an integral part of these financial statements.

Real Property Services Revolving Fund—*continued*

Statement of operations and net liabilities for the year ended March 31

(in thousands of dollars)

	2017	2016
Revenues		
Real Property services - other government departments	1,538,540	1,344,413
Real property services - Public Services and Procurement Canada portfolio	223,041	198,995
Other revenues	1,257	1,144
	1,762,838	**1,544,552**
Cost of sales	(1,358,182)	(1,187,418)
Gross profit	**404,656**	**357,134**
Operating expenses		
Salaries and employee benefits	273,279	218,992
Corporate and administrative services	62,930	47,728
Professional and special services	18,488	72
Occupancy costs	13,424	14,476
Utilities, materials and supplies	5,616	–
Purchased repairs and maintenance	3,115	–
Transportation and telecommunications	2,066	–
Rentals	1,672	–
Other expenses	1,358	324
Information	155	
Real Property indirect activities	–	79,537
Employee severance benefits (note 6)	(1,921)	(3)
Total operating expenses	**380,182**	**361,126**
Net results	24,474	(3,992)
Net liabilities, beginning of year	(137,192)	(134,221)
Transfer of the transition payments for implementing salary payments in arrears		(69)
Net financial resources (provided) used and change in the accumulated net charge against the Fund's authority, during the year (note 7)	(72,016)	1,090
Net liabilities, end of year (note 7)	**(184,734)**	**(137,192)**

The accompanying notes form an integral part of these financial statements.

Real Property Services Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2017	2016
Operating activities		
Net results	24,474	(3,992)
Variations in statement of financial position		
Decrease (increase) in cash in transit	(28)	(33)
Decrease (increase) in accounts receivable	(16,446)	(31,089)
Decrease (increase) in other assets	1,588	(6,133)
Decrease (increase) in prepaid expenses	1,289	(28)
Increase (decrease) in accounts payable and accrued liabilities	64,601	40,003
Increase (decrease) in vacation pay and compensatory leave	2,087	(102)
Increase (decrease) in contractors' security deposits	(2,737)	2,808
Increase (decrease) in employee severance benefits	(2,812)	(2,455)
	47,542	**2,971**
Transition payments for implementing salary payments in arrears		(69)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 7)	72,016	(1,090)
Accumulated net charge against the Fund's authority, beginning of year	167,894	168,984
Accumulated net charge against the Fund's authority, end of year	**239,910**	**167,894**

The accompanying notes form an integral part of these financial statements.

Real Property Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017

1. Authority and purpose

The Real Property Services Revolving Fund (the "Fund") is the funding mechanism for the Real Property Services (RPS) program. This program provides three types of real property services: project delivery services, property and facility management services, and advisory services. These services are provided to the real property portfolios of Public Services and Procurement Canada (PSPC) and to other government departments. Pursuant to the *Revolving Funds Act*, the program may spend any revenue received in respect of these services and, subject to Treasury Board approval, the aggregate of expenditures shall not at any time exceed the revenues received, by more than $150,000,000.

The Fund received authorization from the Treasury Board to access its unused authority for a total amount of up to $10,000,000 to temporarily fund transitory cash elements at year end.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirements of the *Treasury Board of Canada Policy on Special Revenue Spending Authorities* and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian public sector accounting standards because:

- No liability is recorded for sick leave; and
- The net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

(a) Revenue recognition

Revenues are recognized when professional and technical services are rendered. The recovery of disbursements made on behalf of other government departments, agencies, and outside parties are recognized when costs are incurred by the Fund and collection is reasonably certain.

(b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. An allowance is made for accounts receivable where recovery is considered uncertain.

(c) Expense recognition

All expenses are recorded on an accrual basis.

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

(d) Employee future benefits

i. Pension benefits

Eligible employees of the Fund participate in the Public Service Pension Plan (the "Plan"), a multiemployer pension plan administered by the Government of Canada. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii. Severance benefits

Eligible employees of the Fund are entitled to severance benefits under labour contracts or conditions of employment. These benefits are earned as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

Real Property Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

(e) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

(f) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts on receivables from outside parties, the amount of certain liabilities, the liability for vacation pay and compensatory leave, and the liability for employee severance benefits. Actual results could significantly differ from those estimates. Management's estimates are reviewed periodically, and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2017	2016
	(in thousands of dollars)	
Other government departments and agencies	183,041	171,958
Outside parties	9,161	3,599
	192,202	**175,557**
Less: allowance for doubtful accounts on receivables from outside parties	(214)	(15)
Net accounts receivable	**191,988**	**175,542**

4. Other assets

	2017	2016
	(in thousands of dollars)	
Sales tax refundable advances	21,194	23,285
Other advances	509	6
Total other assets	**21,703**	**23,291**

5. Accounts payable and accrued liabilities

	2017	2016
	(in thousands of dollars)	
Outside parties	349,306	298,379
Other government departments and agencies	6,243	4,480
	355,549	**302,859**
Accrued liabilities	17,206	5,295
Total accounts payables and accrued liabilities	**372,755**	**308,154**

Real Property Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

6. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by future authorities.

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation.

Information about the severance benefits, measured as at March 31, is as follows:

	2017	2016
	(in thousands of dollars)	
Employee severance benefit obligation, beginning of year	13,895	16,350
Expense for the year	(1,921)	(3)
Benefits paid during the year	(891)	(2,452)
Employee severance benefit obligation, end of year	**11,083**	**13,895**

7. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority (ANCAFA) represents the cumulative receipts and disbursements over the life of the Fund.

	2017	2016
	(in thousands of dollars)	
Accumulated surplus, beginning of year	30,702	34,763
Net results	24,474	(3,992)
Transfer of the transition payments for implementing salary payments in arrears		(69)
Accumulated surplus, end of year	**55,176**	**30,702**
Accumulated net charge against the Fund's authority, beginning of year	(167,894)	(168,984)
Net financial resources (provided) used and change in the accumulated net charge against the Fund's authority, during the year	(72,016)	1,090
Accumulated net charge against the Fund's authority, end of year	**(239,910)**	**(167,894)**
Net liabilities, end of year	**(184,734)**	**(137,192)**

8. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the services/goods are received. Estimated future payments are as follows:

	(in thousands of dollars)
2018	783,786
2019	113,420
2020	85,300
2021	14,561
2022 and thereafter	23,940
Total contractual obligations	**1,021,007**

Real Property Services Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2017—*concluded*

9. Contingent liabilities

In connection with its operations, the Fund is a defendant in certain litigation. It is estimated that pending and threatened litigation amount to $12.3 million ($10.7 million in 2015-2016). Settlement, if any, that may be made with respect to these actions, is expected to be accounted for as a charge against income of the applicable years.

10. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

11. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

Translation Bureau Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the *Treasury Board Policy on Special Revenue Spending Authorities*. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. Information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the *Departmental Performance Report* is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditor, who audited them and has provided an independent auditor's report opinion which is appended to these financial statements.

Approved by:

Michel D'Amour
A/Chief Financial Officer
for Marty Muldoon, CPA, CMA, MBA
Chief Financial Officer
Public Services and Procurement Canada

Stéphan Déry
Chief Executive Officer,
Translation Bureau
Public Services and Procurement Canada

May 30, 2017
Gatineau, Canada

Translation Bureau Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2017		2016	
	Estimates [1]	Actual	Estimates [1]	Actual
Net results	3	8,529	2,254	1,818
Items not requiring use of funds	3,919	3,743	1,475	3,795
Operating source of funds	**3,922**	**12,272**	**3,729**	**5,613**
Items requiring use of funds				
Net tangible capital assets acquisitions	(3,000)	(1,616)	(2,573)	(1,760)
Transition payments for implementing salary payments in arrears		(3)		(45)
Net other assets and liabilities	(603)	(1,575)	(1,128)	2,446
	(3,603)	**(3,194)**	**(3,701)**	**641**
Authority provided	**319**	**9,078**	**28**	**6,254**

[1] The amounts in the current and previous year "Estimates" columns result from, when available, the current year's Estimates, Part II – Main Estimates.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2017	2016
Debit balance in the accumulated net charge against the Fund's authority	28,229	20,333
Payables charged against the appropriation at year-end	(11,787)	(11,075)
Receivables credited to the appropriation at year-end	9,581	7,624
Other items	6,328	6,391
Net authority provided, end of year	**32,351**	**23,273**
Authority limit (note 1)	20,000	20,000
Unused authority carried forward	**52,351**	**43,273**

Translation Bureau Revolving Fund—*continued*

Independent auditor's report

To the Deputy Minister, Public Services and Procurement Canada

We have audited the accompanying financial statements of the Translation Bureau Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2017, and the statements of operations and net liabilities and of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Fund based on the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Fund for the year ended March 31, 2017 are prepared, in all material respects, in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describe the basis of accounting. The financial statements have been prepared to assist the Fund to meet the financial reporting requirements of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Fund and the Treasury Board of Canada and should not be used by parties other than the Fund and the Treasury Board of Canada.

Deloitte LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 30, 2017
Ottawa, Canada

Translation Bureau Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2017	2016
Assets		
Financial assets		
Cash in transit	3	4
Accounts receivable (note 3)	11,537	7,889
Other assets (note 4)	878	774
	12,418	**8,667**
Non-financial assets		
Prepaid expenses		19
Tangible capital assets (note 5)	5,624	7,751
	5,624	**7,770**
	18,042	**16,437**
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (note 6)	17,356	14,404
Vacation pay and compensatory leave	3,106	3,241
	20,462	**17,645**
Long-term liabilities		
Employee severance benefits (note 7)	4,160	6,002
	24,622	**23,647**
Net liabilities (note 8)	(6,580)	(7,210)
Net financial position of the Fund	**18,042**	**16,437**

Contractual obligations (note 9)

The accompanying notes form an integral part of these financial statements.

Translation Bureau Revolving Fund—*continued*

Statement of operations and net liabilities for the year ended March 31

(in thousands of dollars)

	2017	2016
Revenues		
Translation services	126,306	129,342
Interpretation services	17,675	16,932
Terminology services	14,145	13,850
Other	6,026	6,935
	164,152	**167,059**
Operating expenses		
Salaries and employee benefits	92,934	97,338
Professional and special services	34,661	32,152
Corporate and administrative services	17,924	21,386
Occupancy costs	5,337	7,822
Amortization (note 5)	3,743	3,795
Transportation and telecommunications	1,351	1,046
Utilities, materials and supplies	543	127
Other expenses	531	655
Employee severance benefits (note 7)	(1,401)	920
	155,623	**165,241**
Net results	8,529	1,818
Net liabilities, beginning of year	(7,210)	(528)
Transfer of the transition payments for implementing salary payments in arrears	(3)	(45)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year (note 8)	(7,896)	(8,455)
Net liabilities, end of year (note 8)	**(6,580)**	**(7,210)**

The accompanying notes form an integral part of these financial statements

Translation Bureau Revolving Fund—*continued*

Statement of cash flow for the year ended March 31

(in thousands of dollars)

	2017	2016
Operating activities		
Net results	8,529	1,818
Items not requiring use of funds		
Amortization of tangible capital assets (note 5)	3,743	3,798
Variations in statement of financial position		
Decrease (increase) in cash in transit	1	(2)
Decrease (increase) in accounts receivable	(3,648)	2,852
Decrease (increase) in other assets	(104)	(114)
Decrease (increase) in prepaid expenses	19	43
Increase (decrease) in accounts payable and accrued liabilities	2,952	2,006
Increase (decrease) in vacation pay and compensatory leave	(135)	(97)
Increase (decrease) in employee severance benefits	(1,842)	(41)
	(2,757)	**4,647**
Transition payments for implementing salary payments in arrears	(3)	(48)
Net financial resources provided by operating activities	**9,512**	**10,215**
Capital investing activities		
Acquisitions of tangible capital assets (note 5)	(1,616)	(1,760)
Net financial resources used by capital investing activities	**(1,616)**	**(1,760)**
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year (note 8)	7,896	8,455
Accumulated net charge against the Fund's authority, beginning of year	20,333	11,878
Accumulated net charge against the Fund's authority, end of year	**28,229**	**20,333**

The accompanying notes form an integral part of these financial statements

Translation Bureau Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017

1. Authority and purpose

The Translation Bureau Revolving Fund (the "Fund") is a Special Operating Agency that provides, on a cost recovery basis, translation, technolinguistic and other linguistic services to the judiciary and federal departments and agencies and, upon request, to other governments in Canada and international organizations. Although the Translation Bureau has existed since 1934 when the *Translation Bureau Act* came into effect, it was not until April 1993 that the Treasury Board approved the establishment of the Bureau as a Special Operating Agency, effective April 1, 1995. The Translation Bureau also became a revolving fund on April 1, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed $20,000,000 at any time.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirements of the *Treasury Board of Canada Policy on Special Revenue Spending Authorities* and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian public sector accounting standards because:

- no liability is recorded for sick leave; and
- the net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

(a) Revenue recognition

Revenues from translation services performed by the Fund for other government departments and agencies and external clients are recognized using the percentage-of-completion method based on the proportion of services provided at year end.

Revenues from the terminology standardization program, interpretation services, and other services are recognized as services are rendered.

(b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. An allowance is made for receivables where recovery is considered uncertain. Accounts receivable include the estimated amount of revenue earned for services rendered but not billed at year end.

(c) Expense recognition

All expenses are recorded on an accrual basis.

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

(d) Tangible capital assets

Tangible capital assets are amortized from the year of acquisition on a straight-line basis over their estimated useful life as follows:

Category	Estimated useful life
Machinery and equipment	3 to 15 years
Computer hardware	3 to 5 years
Computer software	3 years
Leasehold improvements	Lesser of the remaining term of the occupancy instrument or useful life of the improvement
Assets under construction	Once in service, in accordance with asset class

Translation Bureau Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

(e) Employee future benefits

i. Pension benefits

Eligible employees of the Fund participate in the Public Service Pension Plan (the "Plan"), a multiemployer pension plan administered by the Government of Canada. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii. Severance benefits

Eligible employees of the Fund are entitled to severance benefits under labour contracts or conditions of employment. These benefits are earned as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(f) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no liability has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

(g) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts on receivables from outside parties, the estimated useful lives of tangible capital assets, the amount of certain liabilities, the liability for vacation pay and compensatory leave, and the liability for employee severance benefits. Actual results could significantly differ from those estimates. Management's estimates are reviewed periodically, and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2017	2016
	(in thousands of dollars)	
Other government departments and agencies	9,581	7,624
Outside parties	1,957	268
	11,538	**7,892**
Less: allowance for doubtful accounts on receivables from outside parties	(1)	(3)
Net accounts receivable	**11,537**	**7,889**

4. Other assets

	2017	2016
	(in thousands of dollars)	
Sales tax refundable advances	712	768
Other advances	166	6
Total other assets	**878**	**774**

Translation Bureau Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

5. Tangible capital assets

Cost	Balance at beginning of year	Acquisitions	Dispositions and transfers	Balance at end of year
	(in thousands of dollars)			
Computer hardware	1,930	–	–	1,930
Computer software	30,336	139	31	30,506
Leasehold improvements	8,747	–	–	8,747
Assets under construction	852	1,477	(31)	2,298
	41,865	**1,616**	–	**43,481**

Accumulated amortization	Balance at beginning of year	Current year amortization	Dispositions and transfers	Balance at end of year
	(in thousands of dollars)			
Computer hardware	(1,930)	–	–	(1,930)
Computer software	(25,480)	(3,120)	–	(28,600)
Leasehold improvements	(6,704)	(623)	–	(7,327)
	(34,114)	**(3,743)**	–	**(37,857)**

Net book value	2017	2016
	(in thousands of dollars)	
Computer hardware	–	–
Computer software	1,906	4,856
Leasehold improvements	1,420	2,043
Assets under construction	2,298	852
	5,624	**7,751**

6. Accounts payable and accrued liabilities

	2017	2016
	(in thousands of dollars)	
Outside parties	10,817	9,705
Other government departments and agencies	970	1,370
	11,787	**11,075**
Accrued liabilities	5,569	3,329
Total accounts payable and accrued liabilities	**17,356**	**14,404**

Translation Bureau Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2017—*continued*

7. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by future authorities.

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation.

Information about the severance benefits, measured as at March 31, is as follows:

	2017	2016
	(in thousands of dollars)	
Employee severance benefit obligation, beginning of year	6,002	6,043
Expense for the year	(1,401)	920
Benefits paid during the year	(441)	(961)
Employee severance benefit obligation, end of year	**4,160**	**6,002**

8. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority (ANCAFA) represents the cumulative receipts and disbursements over the life of the Fund.

	2017	2016
	(in thousands of dollars)	
Accumulated surplus, beginning of year	13,123	11,350
Net results	8,529	1,818
Transfer of the transition payments for implementing salary payments in arrears	(3)	(45)
Accumulated surplus, end of year	**21,649**	**13,123**
Accumulated net charge against the Fund's authority, beginning of year	(20,333)	(11,878)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(7,896)	(8,455)
Accumulated net charge against the Fund's authority, end of year	**(28,229)**	**(20,333)**
Net liabilities, end of year	**(6,580)**	**(7,210)**

9. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the services/goods are received. Estimated future payments are as follows:

	(in thousands of dollars)
Year ending March 31	
2018	6,811
2019	3,479
2020	441
2021	295
2022 and thereafter	1,773
Total contractual obligations	**12,799**

Translation Bureau Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2017—*concluded*

10. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

11. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

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Section 2

2016–2017

Public Accounts of Canada

Supplementary information required by the *Financial Administration Act*

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Remissions of taxes, fees, penalties and other debts

Information on remissions orders is required by section 24(2) of the *Financial Administration Act*.

Summary of remissions of taxes, fees, penalties and other debts

(in dollars)

Description	Amount[1]
***Financial Administration Act* (Section 23)**	
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	43,400
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	485
Justice	
Department of Justice	4,428,932
National Defence	
Department of National Defence	147,487,513
National Revenue	
Canada Revenue Agency	2,095,753,280
Public Safety and Emergency Preparedness	
Canada Border Services Agency	562,331,255
***Customs Tariff* (Section 115)**	
Public Safety and Emergency Preparedness	
Canada Border Services Agency	77,217,049
Total	2,887,261,914

[1] For details, refer to the following statement entitled "Details of remissions of taxes, fees, penalties and other debts".

Details of remissions of taxes, fees, penalties and other debts

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
Pursuant to section 23 of the *Financial Administration Act*	
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
P.C. 2009-0967, June 11, 2009, remission of the fees that are payable by Bluewater Ferry Inc. and Walpole-Algonac Ferry Line Ltd., which operate in the St. Clair River in Ontario, for icebreaking services provided by the Canadian Coast Guard in the period beginning on April 1, 2001, and ending on May 15, 2009, as well as a portion of the fees that are payable for those services in subsequent years.	43,400
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
P.C. 2006-0366, May 11, 2006, granted remission of the fees for acquisition of permanent resident status, which provides for the reimbursement of $485 to those who paid the previous fee of $975 to acquire permanent resident status on or after May 3, 2006.	485
Justice	
Department of Justice	
P.C. 1994-0269, February 16, 1994, amended Family Support Orders and Agreements Garnishment Regulations, made by the P.C. 1988-0473 of March 17, 1988, to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgment debtor at that time, is hereby remitted.	4,428,932
National Defence	
Department of National Defence	
P.C. 2016-0231, April 15, 2016, Certain Unauthorized Payments in Respect to Travel Expenses and Other Expenses, Allowances and Benefits (Canadian Forces) Remission Order, in order to remit debts incurred from unauthorized payments made in respect of certain travel or other expenses, allowances or benefits, resulting from a misinterpretation of the *National Defence Act* or regulations or instructions made under that Act, during the period beginning on April 1, 1999, and ending on January 31, 2011.	147,487,513
National Revenue	
Canada Revenue Agency	
P.C. 1976-1026, May 6, 1976, grants a remission of income taxes payable pursuant to Part I of the *Income Tax Act*, with respect to certain royalty provisions for the Syncrude Project.	9,216,349
P.C. 1990-2850, December 21, 1990, American Bases in Newfoundland Remission Order, grants a remission of excise taxes, excise duties and the GST/HST on goods imported into Canada, goods or services purchased in Canada, and supplies of goods, real property or services for use of or by personnel assigned to American bases in Newfoundland.	15,470
P.C. 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.	2,074,303,511
P.C. 1992-1052, May 14, 1992, Indians and Bands on certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/HST paid or payable by Indians, bands or certain designated Indian settlements that are not yet designated as reserves.	4,214,271
P.C. 1992-2399, November 19, 1992, Visiting Forces (Part IX of the *Excise Tax Act*) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces.	4,052,319

Details of remissions of taxes, fees, penalties and other debts—*continued*

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
P.C. 1994-0568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, grants a remission of customs duties, excise duties, and certain taxes imposed under the *Excise Tax Act*. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada.	62,420
P.C. 1994-0585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band.	13,000
P.C. 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba).	1,904,094
P.C. 1998-0396, March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by P.C. 1989-1204 of June 22, 1989, and P.C. 1994-0567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years.	313,947
P.C. 2003-0910, June 12, 2003, grants a remission of federal income tax and the GST to Indians and Indian bands on the campus of the Saskatchewan Indian Federated College.	426,987
P.C. 2003-0989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order, grants a remission of federal income tax and GST paid or payable by Indians or Indian bands at Camp Ipperwash.	231,341
P.C. 2003-0990, June 18, 2003, Labrador Innu Settlements Remission Order, that provided for the relief to the Sheshatshiu and Mushuau Innu First Nations, their members and others, living in two Innu Settlements in Labrador, from federal income tax and the federal portion of the HST.	(1,174)
P.C. 2013-0037, January 31, 2013, Order Amending the Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, grants a remission of customs duties, excise duties and the GST/HST on alcoholic beverages sold in Canada to visiting forces personnel.	94,672
P.C. 2016-0076, February 19, 2016, grants a remission of interest and penalties, and all relevant interest paid or payable thereon, by Cedric Taylor in respect of the 1998 to 2001 taxation years.	38,346
P.C. 2016-0077, February 19, 2016, grants a remission of goods and services tax paid or payable by Rashpal Pannu, plus related penalties and interest under Part IX of the *Excise Tax Act* for the period beginning on January 1, 2000, and ending on December 31, 2001.	6,285
P.C. 2016-0821, September 23, 2016, grants a remission of tax and a late-filing penalty in respect of the 1999 taxation year and arrears interest for the 1993, 1994, 1995, 1996, 1997 and 1999 taxation years, paid or payable by Mary Duncan.	6,858
P.C. 2016-0866, October 7, 2016, grants a remission of an amount paid or payable by Robert Morrison as a repayment of an unwarranted refund with respect to the 1984 taxation year, and all relevant interest.	9,296
P.C. 2016-0867, October 7, 2016, grants a remission of a portion of the taxes, penalties and all relevant interest thereon, paid or payable by the Simpson Family Trust for its 2004, 2005 and 2006 taxation years.	34,744
P.C. 2016-0868, October 7, 2016, grants a remission of Canada child tax benefits and goods and services tax/Harmonized sales tax credit paid or payable by Trena Lahaye, under Part I of the *Income Tax Act* for the 2010 to 2012 base taxation years.	6,542
P.C. 2016-0869, October 7, 2016, grants a remission of a portion of the federal income tax, employment insurance benefits repayments where applicable, and interest paid or payable thereon, in respect of the 1999 taxation year, by fishers who received payments under the Atlantic Groundfish Licence Retirement Program.	52,470
P.C. 2016-0937, October 21, 2016, grants a remission to M-I Drilling Fluids Canada Inc of (1) $689,691.86 paid in error as goods and services tax (GST) to the Canada Revenue Agency (CRA) during the period of March 1, 2004 to April 30, 2010. This amount should have been remitted as Saskatchewan sales tax (PST) instead of GST; (2) $26,349.11 in arrears interest assessed by the CRA with respect to the $689,691.86 remitted in error.	716,041
P.C. 2016-1052, November 25, 2016, grants a remission of a portion of the income tax paid or payable by Rita S Sweet for the 1989 to 2003 taxation years.	22,011
P.C. 2016-1053, November 25, 2016, grants a remission of the interest, and all relevant interest there on, paid or payable by Micheline Racine in respect of the 1990 and 1992 taxation years.	1,962

Details of remissions of taxes, fees, penalties and other debts—*continued*

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
P.C. 2017-0085, February 3, 2017, grants a remission of the income tax and all relevant interest paid or payable thereon by Michel Blondin in respect of the 2012 taxation year.	11,518
Total	2,095,753,280
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
P.C. 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park excise taxes on goods for use in cases of emergency.	1,873
P.C. 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency.	120,061
P.C. 1974-2522, November 19, 1974, remission of GST and excise taxes on certain kinds of advertising material.	58,089
P.C. 1976-1884, July 20, 1976, remission of GST and excise taxes with respect to circus and other amusement services in excess of certain minimum amounts assessed for each period the goods are in Canada.	235,985
P.C. 1976-2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value.	320,974
P.C. 1978-3762, December 14, 1978, partial remission of customs duties and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services.	2,173,541
P.C. 1979-0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments.	6,996
P.C. 1982-1994, June 30, 1982, remission of GST on Canadian civil aircrafts, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad.	528,248,834
P.C. 1984-0867, March 15, 1984, remission of GST and excise taxes on goods imported for meetings in Canada of Foreign organizations.	230,821
P.C. 1985-0277, January 31, 1985, remission of customs duties and GST on computer carrier media.	139
P.C. 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services.	319,035
P.C. 1987-1044, May 21, 1987, remission of GST and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization.	292,636
P.C. 1990-2848, December 21, 1990, remission of duties, including GST on goods for use in joint Canada-United States Government projects.	9,745
P.C. 1990-2849, December 21, 1990, remission of GST and excise taxes on Passover foods and products of a class not available in Canada.	81,736
P.C. 1990-2854, December 21, 1990, Goods and Services Tax (GST) Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.	30,204,285
P.C. 1992-2397, November 19, 1992, remission of customs duties and GST on machinery and equipment imported into Canada for use in servicing foreign aircraft.	426
P.C. 1994-0568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of customs duties, excise duties, and certain taxes imposed under the *Excise Tax Act*. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada.	556
P.C. 1997-2037, December 29, 1997, remission of GST and taxes under Division III of Part IX and any other Part of the *Excise Tax Act* on goods donated by a non-resident to religious, charitable or educational institutions in Canada.	25,523
Total	562,331,255

Details of remissions of taxes, fees, penalties and other debts—*concluded*

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
Pursuant to section 115 of the Customs Tariff	
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
P.C. 1995-0132, January 31, 1995, remission of GST and excise tax on certain goods imported into Canada by scientific or exploratory expeditions.	132,587
P.C. 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.	19,077
P.C. 1997-0830, June 17, 1997, remission of customs duties and GST to a manufacturer for tailored collar shirts.	14,614
P.C. 1997-0952, July 4, 1997, remission of customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and are imported into Canada by distillers for the purpose of bottling in bond.	26,745
P.C. 1997-2057, December 29, 1997, remission of customs duties and GST on blouses, shirts or co-ordinated apparel to a women's apparel manufacturer.	804,132
P.C. 1998-1456, August 26, 1998, remission of customs duties on apparel, fabric and made-up goods and spun yarn imported from Mexico or the United States.	50,565
P.C. 2008-0815, May 1, 2008, remission of customs duties on the importation of apparel produced in a country or territory that is a beneficiary of the General Preferential Tariff in the List of Countries and Applicable Tariff Treatments set out in the schedule to the Customs Tariff in whole or in part from textiles produced in Canada and shipped directly to that country or territory from Canada, without undergoing further processing outside that country or territory, and then shipped directly to Canada from that country or territory.	1,327,292
P.C. 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order.	8,911,181
P.C. 2014-0680, June 12, 2014, remission of customs duties and excise tax paid on goods imported temporarily by a 2015 World Cup family member for the exclusive use of that member.	29,672
P.C. 2014-0983, September 25, 2014, remission of Customs duties granted under tariff preference levels on apparel and textiles and made-up goods imported from Honduras on or after October 1, 2014.	17,418
P.C. 2014-1273, November 20, 2014, remission of customs duties and excise tax granted on goods imported temporarily by a 2015 Pan American or Parapan American Games family member or a media accreditation holder if the goods are imported for the exclusive use of that member or holder in connection with the Games.	1,409
P.C. 2016-0509, June 14, 2016, Remission is granted of the customs duties paid or payable under the Customs Tariff in respect of ferry-boats, classified under subheading No. 8901.10 in the List of Tariff Provisions set out in the schedule to the Customs Tariff, excluding those produced in Canada.	65,882,357
Total	77,217,049

Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waiver and remission) of debts, obligations and claims are as follows:

i. Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as follows:

- Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment-related allowances that would not result in a charge to an appropriation.
- Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (e.g. NSF cheques) imposed under section 155.1 of the FAA.
- Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

ii. Treasury Board approval—Section 25(1) of the FAA, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write-off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances that would not result in a charge to an appropriation.

iii. Governor in Council and Parliamentary authority

- Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.
- Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of financial position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.
- Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of financial position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Codes

A	Write-off
B	Forgiveness
C	Remission
D	Waiver

Debts, obligations and claims written off or forgiven

(in dollars)

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
Financial Administration Act										
Agriculture and Agri-Food										
Department of Agriculture and Agri-Food	A	673	79,653,750						673	79,653,750
Canadian Heritage										
Department of Canadian Heritage	A	5	145,678						5	145,678
Canadian Radio-television and Telecommunications Commission	A	11	19,472						11	19,472
Environment and Climate Change										
Department of the Environment	A/D	174	96,701						174	96,701
Parks Canada Agency	A	64	120,973						64	120,973
Families, Children and Social Development										
Department of Employment and Social Development	A/D	15,579	88,802,665			7c	32,082	174,802,163	47,661	263,604,828
Finance										
Financial Transactions and Reports Analysis Centre of Canada	A	4	396,689						4	396,689
Office of the Superintendent of Financial Institutions	A	3	3,108						3	3,108
Fisheries, Oceans and the Canadian Coast Guard										
Department of Fisheries and Oceans	A/C/D	191	85,926			1	1	43,400	192	129,326
Global Affairs										
Department of Foreign Affairs, Trade and Development	A/B	15	32,209			15c / 38	2	57,956,037	17	57,988,246
Health										
Department of Health	A/D	127	1,400,222						127	1,400,222
Canadian Food Inspection Agency	A	54	95,380						54	95,380
Public Health Agency of Canada	A	29	442,568						29	442,568
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration	A/C	257	49,817			[illegible]	2,783	1,963,279	3,040	2,013,096
Indigenous and Northern Affairs										
Department of Indian Affairs and Northern Development	A	71	3,801,923						71	3,801,923
Innovation, Science and Economic Development										
Department of Industry	A/D	149	13,326,055						149	13,326,055
Atlantic Canada Opportunities Agency	A/D	80	21,593,006						80	21,593,006
Canadian Northern Economic Development Agency	A	1	8,057						1	8,057
Economic Development Agency of Canada for the Regions of Quebec	A/D	29	4,022,544						29	4,022,544
Federal Economic Development Agency for Southern Ontario	A	9	7,645,945						9	7,645,945
National Research Council of Canada	A	27	391,626						27	391,626
Natural Sciences and Engineering Research Council	A	6	26,204						6	26,204
Statistics Canada	A/D	43	5,111						43	5,111
Justice										
Department of Justice	C	—	—			1	60,816	4,428,932	60,816	4,428,932
Office of the Director of Public Prosecutions	A	1	31,691						1	31,691
Registrar of the Supreme Court of Canada	A	2	105						2	105

Debts, obligations and claims written off or forgiven—*continued*

(in dollars)

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
National Defence										
Department of National Defence	A/C	239	367,444	—	—	2	16,756	147,487,513	16,995	147,854,957
National Revenue										
Canada Revenue Agency	A	1,038,639	2,182,161,093	—	—	—	—	—	1,038,639	2,182,161,093
Natural Resources										
Department of Natural Resources	A/D	119	116,087	—	—	—	—	—	119	116,087
Canadian Nuclear Safety Commission	A	4	19,686	—	—	—	—	—	4	19,686
Geomatics Canada Revolving Fund	A	3	5,636	—	—	—	—	—	3	5,636
Public Safety and Emergency Preparedness										
Department of Public Safety and Emergency Preparedness	A	5	163,825	—	—	—	—	—	5	163,825
Canada Border Services Agency	A	244	32,156,939	—	—	—	—	—	244	32,156,939
Canadian Security Intelligence Service	D	8	257	—	—	—	—	—	8	257
CORCAN Revolving Fund	A	2	13,907	—	—	—	—	—	2	13,907
Correctional Service of Canada	A	79	5,831	—	—	—	—	—	79	5,831
Public Services and Procurement										
Department of Public Works and Government Services	A	85	255,817	—	—	—	—	—	85	255,817
Transport										
Department of Transport	A	326	156,074	—	—	—	—	—	326	156,074
Veterans Affairs										
Department of Veterans Affairs	A	213	356,091	—	—	—	—	—	213	356,091
		1,057,570	*2,439,988,412*				*112,040*	*386,681,324*	*1,169,610*	*2,826,669,736*
Apprentice Loans Act										
Families, Children and Social Development										
Department of Employment and Social Development	B	24	1,043	—	—	—	—	—	24	1,043
Bankruptcy and Insolvency Act										
Innovation, Science and Economic Development										
Economic Development Agency of Canada for the Regions of Quebec	A	13	3,879,046	—	—	—	—	—	13	3,879,046
National Revenue										
Canada Revenue Agency	A	33,342	358,734,281	—	—	—	—	—	33,342	358,734,281
Transport										
Department of Transport	A	15	77,274	—	—	—	—	—	15	77,274
		33,370	*362,690,601*	—	—	—	—	—	*33,370*	*362,690,601*
Canada Small Business Financing Act										
Innovation, Science and Economic Development										
Department of Industry	A	907	60,077,457	—	—	—	—	—	907	60,077,457
Canada Student Financial Assistance Act										
Families, Children and Social Development										
Department of Employment and Social Development	B	311,649	287,461,027	—	—	—	—	—	311,649	287,461,027

Debts, obligations and claims written off or forgiven—*continued*

(in dollars)

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
Canada Student Loans Act										
Families, Children and Social Development										
Department of Employment and Social Development	B	2,056	22,575,972	–	–		–	–	2,056	22,575,972
Canadian Food Inspection Agency Act										
Health										
Canadian Food Inspection Agency	C	14,090	1,060,698	–	–		–	–	14,090	1,060,698
Canadian Forces Members and Veterans Re-Establishment and Compensation Act										
Veterans Affairs										
Department of Veterans Affairs	B	40	862,258	–	–		–	–	40	862,258
Customs Act										
Public Safety and Emergency Preparedness										
Canada Border Services Agency	D	205	2,874,242	–	–		–	–	205	2,874,242
Department of Veterans Affairs Act										
Veterans Affairs										
Department of Veterans Affairs	B	49	54,246	–	–		–	–	49	54,246
Employment Insurance Act										
Families, Children and Social Development										
Department of Employment and Social Development	A/B	101,103	63,649,064	–	–		–	–	101,103	63,649,064
Excise Tax Act										
National Revenue										
Canada Revenue Agency[3]	B	9,001	80,692,294	–	–		–	–	9,001	80,692,294
Immigration and Refugee Protection Act										
Immigration, Refugees and Citizenship										
Department of Citizenship and Immigration	D	21	2,280	–	–		–	–	21	2,280
Income Tax Act										
National Revenue										
Canada Revenue Agency[3]	B/D	404,263	589,835,282	–	–		–	–	404,263	589,835,282
Office of the Superintendent of Financial Institutions Act										
Finance										
Office of the Superintendent of Financial Institutions	A	9	6,950	–	–		–	–	9	6,950
Old Age Security Act										
Families, Children and Social Development										
Department of Employment and Social Development	C	3,001	5,601,184	–	–		–	–	3,001	5,601,184
Parliament of Canada Act										
Parliament										
Senate	A	7	508,243	–	–		–	–	7	508,243
Pension Act										
Public Safety and Emergency Preparedness										
Royal Canadian Mounted Police	C	10	109,652	–	–		–	–	10	109,652
Veterans Affairs										
Department of Veterans Affairs	B	58	416,234	–	–		–	–	58	416,234
		68	525,886	–	–		–	–	68	525,886

Debts, obligations and claims written off or forgiven—*concluded*

(in dollars)

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
War Veterans Allowance Act										
Veterans Affairs										
Department of Veterans Affairs	B	5	3,427	–	–		–	–	5	3,427
		1,937,438	**3,918,470,566**	**–**	**–**	**–**	**112,040**	**386,681,324**	**2,049,478**	**4,305,151,890**
Summary										
Write-offs	A	1,192,581	2,926,486,831	–	–		34,864	176,764,957	1,227,445	3,103,251,788
Forgiveness	B	378,580	708,984,512	–	–		2	57,956,037	378,582	766,940,549
Remissions	C	17,101	6,771,534	–	–	–	77,174	151,960,330	94,275	158,731,864
Waivers	D	349,176	276,227,689	–	–	–	–	–	349,176	276,227,689
		1,937,438	**3,918,470,566**	**–**	**–**	**–**	**112,040**	**386,681,324**	**2,049,478**	**4,305,151,890**

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[1] Refer to the above table introduction for code descriptions.

[2] Order in Council remission of other debts as defined in section 23(2.1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 2.3 of this section.

[3] Forgiveness related to the taxpayer relief provisions that emanates from the identified statuses.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

Accountable advances

(in dollars)

Department and agency	Advances outstanding as at March 31, 2017		Advances settled in April 2017		Advances outstanding as at April 30, 2017	
	Number	Amount	Number	Amount	Number	Amount
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food	69	40,924	45	29,927	24	10,997
Canadian Dairy Commission	1	400	—	—	1	400
Canadian Grain Commission	16	5,108	14	3,875	2	1,233
	86	*46,432*	*59*	*33,802*	*27*	*12,630*
Canadian Heritage						
Department of Canadian Heritage	85	150,425	—	—	85	150,425
Canadian Radio-television and Telecommunications Commission	35	114,000	1	2,525	34	111,475
Library and Archives of Canada	19	13,982	2	3,443	17	10,539
National Film Board	46	39,994	12	14,772	34	25,222
	185	*318,401*	*15*	*20,740*	*170*	*297,661*
Environment and Climate Change						
Department of the Environment	52	35,916	2	611	50	35,305
Canadian Environmental Assessment Agency	6	2,600	—	—	6	2,600
Parks Canada Agency	987	2,153,629	225	236,108	762	1,917,521
	1,045	*2,192,145*	*227*	*236,719*	*818*	*1,955,426*
Families, Children and Social Development						
Department of Employment and Social Development	*1,001*	*2,908,850*	*48*	*166,657*	*953*	*2,742,193*
Finance						
Department of Finance	17	4,063	1	445	16	3,618
Financial Consumer Agency of Canada	15	22,604	2	1,643	13	20,961
Financial Transactions and Reports Analysis Centre of Canada	5	4,750	—	—	5	4,750
Office of the Auditor General	6	1,800	6	1,800	—	—
Office of the Superintendent of Financial Institutions	10	11,770	2	2,399	8	9,371
	53	*44,987*	*11*	*6,287*	*42*	*38,700*
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	*231*	*200,578*	*196*	*154,941*	*35*	*45,637*
Global Affairs						
Department of Foreign Affairs, Trade and Development	2,994	27,371,652	52	278,642	2,942	27,093,010
International Joint Commission (Canadian Section)	4	9,097	3	2,029	1	7,068
	2,998	*27,380,749*	*55*	*280,671*	*2,943*	*27,100,078*
Health						
Department of Health	327	833,496	109	57,953	218	775,543
Canadian Food Inspection Agency	38	9,065	31	3,340	7	5,725
Canadian Institutes of Health Research	1	1,300	—	—	1	1,300
Patented Medicine Prices Review Board	5	10,757	1	500	4	10,257
Public Health Agency of Canada	61	120,538	23	8,519	38	112,019
	432	*975,156*	*164*	*70,312*	*268*	*904,844*
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration	184	494,585	5	28,600	179	465,985
Immigration and Refugee Board	30	42,015	2	3,395	28	38,620
	214	*536,600*	*7*	*31,995*	*207*	*504,605*

Accountable advances—*continued*

(in dollars)

Department and agency	Advances outstanding as at March 31, 2017		Advances settled in April 2017		Advances outstanding as at April 30, 2017	
	Number	Amount	Number	Amount	Number	Amount
Indigenous and Northern Affairs						
Department of Indian Affairs and Northern Development	111	256,474	4	9,844	107	246,630
Canadian High Arctic Research Station	6	5,404	–		6	5,404
	117	*261,878*	*4*	*9,844*	*113*	*252,034*
Infrastructure and Communities						
Office of Infrastructure of Canada	*18*	*49,453*	–	*7,263*	*18*	*42,190*
Innovation, Science and Economic Development						
Department of Industry	127	180,533	55	31,312	72	149,221
Atlantic Canada Opportunities Agency	11	2,050	–	–	11	2,050
Canadian Northern Economic Development Agency	1	250	1	250	–	–
Canadian Space Agency	14	24,559	1	2,200	13	22,359
Copyright Board	1	2,500	–	–	1	2,500
Economic Development Agency of Canada for the Regions of Quebec	26	8,548	7	2,320	19	6,228
Federal Economic Development Agency for Southern Ontario	69	98,095	1	243	68	97,852
Natural Sciences and Engineering Research Council	2	450			2	450
Social Sciences and Humanities Research Council	1	350			1	350
Statistics Canada	280	363,312	58	99,357	222	263,955
Department of Western Economic Diversification	5	1,600	–	–	5	1,600
	537	*682,247*	*123*	*135,682*	*414*	*546,565*
Justice						
Department of Justice	49	8,021,950	–	–	49	8,021,950
Administrative Tribunals Support Service of Canada	4	7,521			4	7,521
Canadian Human Rights Commission	10	9,651	3	2,500	7	7,151
Courts Administration Service	48	21,962	38	16,915	10	5,047
Office of the Commissioner for Federal Judicial Affairs	148	1,013,265	1	11,442	147	1,001,823
Office of the Director of Public Prosecutions	15	6,100			15	6,100
Offices of the Information and Privacy Commissioners of Canada	11	16,200			11	16,200
Registrar of the Supreme Court of Canada	4	3,866	–	–	4	3,866
	289	*9,100,515*	*42*	*30,857*	*247*	*9,069,658*
National Defence						
Department of National Defence	11,720	50,326,357	3,286	6,796,193	8,434	43,530,164
Communications Security Establishment	190	770,875	53	232,382	137	538,493
Military Grievances External Review Committee	–	–	–	–	–	–
Office of the Communications Security Establishment Commissioner	3	4,904	–	–	3	4,904
	11,913	*51,102,136*	*3,339*	*7,028,575*	*8,574*	*44,073,561*
National Revenue						
Canada Revenue Agency	*3,460*	*3,568,961*	*148*	*181,257*	*3,312*	*3,387,704*
Natural Resources						
Department of Natural Resources	153	492,458	5	32,392	148	460,066
Canadian Nuclear Safety Commission	5	1,150	–	–	5	1,150
National Energy Board	1	745	–	–	1	745
	159	*494,353*	*5*	*32,392*	*154*	*461,961*
Office of the Governor General's Secretary						
Office of the Governor General's Secretary	*8*	*19,470*			*8*	*19,470*

Accountable advances—*concluded*

(in dollars)

Department and agency	Advances outstanding as at March 31, 2017		Advances settled in April 2017		Advances outstanding as at April 30, 2017	
	Number	Amount	Number	Amount	Number	Amount
Parliament						
House of Commons	459	892,032	4	16,019	455	876,013
Library of Parliament	6	1,600	–	–	6	1,600
Office of the Conflict of Interest and Ethics Commissioner	4	14,606	–	–	4	14,606
Parliamentary Protective Service	25	29,465	2	474	23	28,991
Senate	13	5,500	–	–	13	5,500
Senate Ethics Officer	1	250	–	–	1	250
	508	*943,453*	*6*	*16,493*	*502*	*926,960*
Privy Council						
Privy Council Office	67	98,448	–	–	67	98,448
Canadian Intergovernmental Conference Secretariat	3	4,536	–	–	3	4,536
Canadian Transportation Accident Investigation and Safety Board	14	9,200	–	–	14	9,200
Office of the Chief Electoral Officer	53	62,214	4	7,045	49	55,169
Office of the Commissioner of Official Languages	7	2,000	7	2,000	–	–
Security Intelligence Review Committee	2	2,806	–	–	2	2,806
	146	*179,204*	*11*	*9,045*	*135*	*170,159*
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness	65	189,789	1	3,426	64	186,363
Canada Border Services Agency	968	1,025,457	92	93,183	876	932,274
Canadian Security Intelligence Service	103	9,100,623	1	6,500,000	102	2,600,623
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	5	11,745	–	–	5	11,745
Correctional Service of Canada	2,274	3,865,121	102	222,485	2,172	3,642,636
Office of the Correctional Investigator of Canada	4	8,088	–	–	4	8,088
Parole Board of Canada	45	66,694	–	–	45	66,694
Royal Canadian Mounted Police	2,120	17,715,351	1,093	13,995,225	1,027	3,720,126
Royal Canadian Mounted Police External Review Committee	1	250	–	–	1	250
	5,585	*31,983,118*	*1,289*	*20,814,319*	*4,296*	*11,168,799*
Public Services and Procurement						
Department of Public Works and Government Services	874	2,261,363	79	86,955	795	2,174,408
Public Service Commission	25	58,107	1	3,219	24	54,888
Shared Services Canada	65	105,775	1	500	64	105,275
	964	*2,425,245*	*81*	*90,674*	*883*	*2,334,571*
Transport						
Department of Transport	500	184,169	4	6,800	496	177,369
Canadian Transportation Agency	2	1,728	1	546	1	1,182
	502	*185,897*	*5*	*7,346*	*497*	*178,551*
Treasury Board						
Treasury Board Secretariat	60	26,275	–	1,049 [1]	60	25,226
Canada School of Public Service	–	–	–	–	–	–
Office of the Commissioner of Lobbying	1	200	1	200	–	–
Office of the Public Sector Integrity Commissioner	2	12,384	1	500	1	11,884
	63	*38,859*	*2*	*1,749*	*61*	*37,110*
Veterans Affairs						
Department of Veterans Affairs	306	551,439	42	30,558	264	520,881
Veterans Review and Appeal Board	2	7,272	–	–	2	7,272
	308	*558,711*	*42*	*30,558*	*266*	*528,153*
Total	**30,822**	**136,197,398**	**5,879**	**29,398,178**	**24,943**	**106,799,220**

[1] Partial Settlement

Losses of public money and property

The following statements present information on losses of public money and property as required under the Treasury Board *Directive on Losses of Money or Property*.

Losses of revenues due to fraud or willful misrepresentation—discovered or detected in 2016–2017

(in dollars)

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Revenue					
Canada Revenue Agency					
Cases before the Courts (CRA's estimate of the amount of tax evaded or refunds fraudulently obtained)					
Goods and services tax/harmonized sales tax	23	47,845,281	–	[1]	[1]
Income tax	56	20,509,044	–	[1]	[1]
Other administered losses	3	527,068	–	[1]	[1]
	82	*68,881,393*			
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax	19	1,188,685	501,713	198,827	488,145
Income tax	21	3,700,231	717,431	636,758	2,346,042
	40	*4,888,916*	*1,219,144*	*835,585*	*2,834,187*
	122	**73,770,309**	**1,219,144**	**835,585**	**2,834,187**
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Loss of revenues due to *Customs Act* infractions					
Misrepresentation – Value	5	89,445	83,423	6,022	
Non report/Smuggling	2	1,556	–	1,556	
	7	**91,001**	**83,423**	**7,578**	–
Public Services and Procurement					
Department of Public Works and Government Services					
Loss of revenues under the GCSurplus program					
Fraud by credit card	**4**	**11,817**	–	**11,817**	–
Total	**133**	**73,873,127**	**1,302,567**	**854,980**	**2,834,187**

[1] These amounts can only be estimated following a court conviction.

Losses of public money due to an offence, illegal act or accident—occurrence or discovery in 2016–2017

(in dollars)

Brief description of loss	Charged to 2016–2017 vote	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Environment and Climate Change					
Department of the Environment					
Unauthorized use of acquisition card (70 cases)	1	16,433	11,447	7	4,979
Unauthorized use of designated travel card (4 cases)	1	7,502	–		7,502
Parks Canada Agency					
Fraudulent use of acquisition card (3 cases)	1	120	115	5	
Fraudulent use of travel card (6 cases)	1	12,656	11,441	217	998
Loss of cash float (1 case)	1	428		428	
Loss of cash receipt (1 case)	1	50		50	
Loss of money from a vault (1 case)	1	215		215	
Loss of petty cash funds (1 case)	1	30		30	
Net cashier shortage (gross shortage $156,047; gross overage $138,964)	1	17,083		17,083	
Theft of cash float (6 cases)	1	3,144	2,554	590	
Theft of cash receipt (2 cases)	1	2,767	–	2,767	
Theft of money from a vault (1 case)	1	500		500	
Unauthorized use of travel card (8 cases)	1	17,488	10,225	69	7,194
Unpaid travel card (5 cases)	1	3,244	132	92	3,020
Families, Children and Social Development					
Department of Employment and Social Development					
Cashier shortage (2 cases)	1	101		101	
Fraudulent claim for Canada Pension Plan (12 cases)	(S)	339,359	3,250		336,109
Fraudulent claim for Canada Student Loans (2 cases)	(S)	40,701	806		39,895
Fraudulent claim for Employment Insurance Benefits (103,342 cases)	(S)	163,978,027	44,542,443	77,339	119,358,245
Fraudulent claim for Old Age Security (16 cases)	(S)	1,174,919	544		1,174,375
Fraudulent operation by an employee (Old Age Security) (1 case)	(S)	39,546			39,546
Loss due to administrative error (4 cases)	1	1,982	–	1,982	
Finance					
Office of the Superintendent of Financial Institutions					
Fraudulent travel claim (1 case)		266	266		–
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Fraudulent use of acquisition card due to identity theft (70 cases)	1	183,404	167,970	–	15,434
Fraudulent use of taxi voucher (1 case)	1	85			85
Unauthorized use of acquisition card (2 cases)	1	70	–	10	60
Unauthorized use of travel card (24 cases)	1	51,028	1,180		49,848
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Counterfeit bill in bank deposit (2 cases)	1	149		149	
Fraudulent use of fuel card (1 case)	1	74,181	13,117	61,064	
Fraudulent use of taxi voucher and falsified overtime claim (1 case)	1	981		981	
Loss of consular revenue (4 cases)	1	26,912		25,016	1,896
Loss of funds due to demonetisation (1 case)	1	30	–	30	
Loss of petty cash funds (3 cases)	1	280	–	280	–

Losses of public money due to an offence, illegal act or accident—occurrence or discovery in 2016–2017—*continued*

(in dollars)

Brief description of loss	Charged to 2016–2017 vote	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Health					
Department of Health					
Misappropriation of government funding (1 case)	10	779,825			779,825
Unsupported claim - Non-insured health services provider (1 case)	1	7,623,092			7,623,092
Canadian Food Inspection Agency					
Loss of cash receipt (2 cases)	1	35		35	
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Fraudulent use of travel card (3 cases)	1	374		374	
Loss of cash receipt for electronic travel authorization (412 cases)		2,884		2,884	
Unauthorized use of travel card (1 case)	(S)	934			934
Indigenous and Northern Affairs					
Department of Indian Affairs and Northern Development					
Fraudulent claim for grants and contributions (1 case)	1	1,200,000			1,200,000
Loss of cash receipt - Treaty payment (2 cases)		803		803	
Theft of cash receipt - Treaty payment (1 case)		2,190	2,190		
Infrastructure and Communities					
Office of Infrastructure of Canada					
Loss of deposit (1 case)		5		5	
Innovation, Science and Economic Development					
Canadian Space Agency					
Fraudulent use of acquisition card (2 cases)		2,418	2,418		
Fraudulent use of travel card (5 cases)		3,478	3,478		
Justice					
Department of Justice					
Theft of petty cash (1 case)	1	120		120	
Unauthorized use of travel card (1 case)	1	807		807	
National Defence					
Department of National Defence					
Direct funds transfer error (2 cases)		1,363			1,363
Fraudulent claim by suppliers and contractors (1 case)		1,300,000			1,300,000
Loss of accountable advance (3 cases)		1,879			1,879
National Revenue					
Canada Revenue Agency					
Fraudulent claim paid for sick and other leave benefits (5 cases)	1	21,605			21,605
Fraudulent salary payment for unreported absence (4 cases)	1	25,002	21		24,981
Unauthorized use of travel card and fraudulent travel claim (2 cases)	1	5,350	4,992		358
Natural Resources					
National Energy Board					
Advance to recipient who then died (1 case)		9,000			9,000

Losses of public money due to an offence, illegal act or accident—occurrence or discovery in 2016–2017—*concluded*

(in dollars)

Brief description of loss	Charged to 2016–2017 vote	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Safety and Emergency Preparedness					
Royal Canadian Mounted Police					
Loss of petty cash funds (1 case)	1	280		280	
Theft of cash receipt (1 case)		13,225	13,225		
Public Services and Procurement					
Department of Public Works and Government Services					
Unauthorized use of travel card (1 case)	1	4,037			4,037
Overpayment - Public Service Pension Fund (11 cases)		21,214	8,621		12,593
Receiver General — Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques					
Forged endorsement (3,048 cases)		2,051,956	2,046,318	5,638	
Irregular endorsement (54 cases)		43,046	43,046		
Misdirected direct deposit (11,220 cases)		27,023,363	24,330,934	1,532,573	1,159,856
Not endorsed (1,114 cases)		750,223	750,223		
Other (1,616 cases)		2,361,782	2,273,027	88,755	
Shared Services Canada					
Unauthorized use of taxi voucher (5 cases)	1	311		311	
Treasury Board					
Treasury Board Secretariat					
Fraudulent benefit claim (2 cases)	20	10,552			10,552
Veterans Affairs					
Department of Veterans Affairs					
Theft of disability pension payment following death of payee (1 case)	5	26,817			26,817
Theft of petty cash (2 cases)	1	575		575	
Total		**209,282,226**	**74,243,983**	**1,822,165**	**133,216,078**

Losses of public property due to an offence or other illegal act—occurrence or discovery in 2016–2017

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food				
Department of Agriculture and Agri-Food				
Theft of battery (1 case)	170	–	170	–
Theft of battery charger (1 case)	150	–	150	–
Theft of BlackBerry (1 case)	200	–	200	–
Theft of computer (3 cases)	6,886	–	6,886	–
Theft of Crown vehicle (1 case)	3,500	–	3,500	–
Theft of equipment (2 cases)	217	–	217	–
Theft of fuel (1 case)	109	–	109	–
Theft of materials and supplies (6 cases)	1,658	–	1,658	–
Vandalism to Crown vehicle (1 case)	150	–	150	–
Vandalism to government building (3 cases)	2,896	–	2,286	610
Vandalism to government property (2 cases)	1,514	–	1,514	–
Canadian Heritage				
Department of Canadian Heritage				
Loss of BlackBerry (1 case)	600	–	600	–
Loss of laptop keyboard (1 case)	200	–	200	–
Environment and Climate Change				
Department of the Environment				
Theft of BlackBerry (5 cases)	1,000	–	1,000	–
Theft of equipment (8 cases)	14,457	–	14,457	–
Theft of gasoline (1 case)	650	–	650	–
Theft of generator (1 case)	2,729	–	2,729	–
Theft of laptop (10 cases)	12,512	–	12,512	–
Theft of tablet (1 case)	1,200	–	1,200	–
Theft of USB key (2 cases)	40	–	40	–
Vandalism to building (2 cases)	12,492	–	12,492	–
Vandalism to Crown vehicle (8 cases)	3,577	–	3,577	–
Parks Canada Agency				
Theft of BlackBerry (1 case)	200	–	200	–
Theft of boat (1 case)	9,823	–	9,823	–
Theft of copper (2 cases)	3,200	–	3,200	–
Theft of equipment (11 cases)	28,475	490	27,985	–
Theft of fossil (1 case)	1	1	–	–
Theft of furnishing (3 cases)	5,772	–	5,772	–
Theft of information equipment (1 case)	350	–	350	–
Theft of materials and supplies (15 cases)	2,300	–	2,300	–
Theft of official merchandise (1 case)	3,102	–	3,102	–
Vandalism to building (21 cases)	26,157	–	26,157	–
Vandalism to Crown vehicle (4 cases)	2,157	–	2,157	–
Vandalism to equipment (1 case)	750	–	750	–
Vandalism to materials and supplies (3 cases)	906	–	906	–
Vandalism to real property (19 cases)	33,686	–	33,686	–
Families, Children and Social Development				
Department of Employment and Social Development				
Theft of computer equipment (1 case)	2,550	–	2,550	–
Theft of laptop (4 cases)	4,938	–	4,938	–
Theft of material and supplies (18 cases)	2,505	–	2,505	–
Theft of tablet (1 case)	700	–	700	–
Theft of USB Key (1 case)	5	–	5	–

Losses of public property due to an offence or other illegal act—occurrence or discovery in 2016–2017—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Finance				
Office of the Auditor General				
Theft of informatics equipment (1 case)	200	–	200	–
Office of the Superintendent of Financial Institutions				
Theft of BlackBerry (1 case)	200	–	200	–
Fisheries, Oceans and the Canadian Coast Guard				
Department of Fisheries and Oceans				
Theft of electronic equipment (1 case)	1,919	–	1,919	–
Theft of furniture and furnishing (1 case)	800	–	800	–
Theft of informatics equipment (7 cases)	7,479	–	7,479	–
Theft of machinery and equipment (15 cases)	29,356	–	29,356	–
Theft of materials and supplies (5 cases)	36,258	–	36,258	–
Theft of telecommunication equipment (8 cases)	1,578	–	1,578	–
Vandalism to machinery and equipment (1 case)	275	–	275	–
Vandalism to building (5 cases)	4,716	–	4,716	–
Vandalism to Crown vehicle (2 cases)	10,067	–	10,067	–
Global Affairs				
Department of Foreign Affairs, Trade and Development				
Theft of clock (1 case)	40	–	40	–
Unauthorized use of Crown asset (1 case)	86	–	86	–
Health				
Department of Health				
Theft of laptop (2 cases)	2,200	–	2,200	–
Theft of satellite phone (1 case)	1,200	–	1,200	–
Canadian Food Inspection Agency				
Theft of BlackBerry (2 cases)	400	–	400	–
Theft of catering food and tray (1 case)	50	–	50	–
Theft of cellular phone (6 cases)	1,200	–	1,200	–
Theft of digital camera (2 cases)	650	–	650	–
Theft of identification and designation card (6 cases)	18	–	18	–
Theft of inspector badge (5 cases)	200	–	200	–
Theft of laptop (12 cases)	8,381	–	8,381	–
Theft of laptop bag (1 case)	70	–	70	–
Theft of ruggedized tablet (4 cases)	7,540	–	7,540	–
Vandalism to Crown vehicle (29 cases)	28,394	–	28,394	–
Public Health Agency of Canada				
Theft of BlackBerry (1 case)	210	210	–	–
Theft of hardware key (1 case)	3,677	–	3,677	–
Immigration, Refugees and Citizenship				
Department of Citizenship and Immigration				
Theft of encrypted USB key (1 case)	200	–	200	–
Immigration and Refugee Board				
Theft of cellular phone (1 case)	200	–	200	–
Indigenous and Northern Affairs				
Department of Indian Affairs and Northern Development				
Theft of BlackBerry (3 cases)	600	–	600	–
Theft of cellular phone (1 case)	200	–	200	–
Theft of informatics equipment (1 case)	200	–	200	–

Losses of public property due to an offence or other illegal act—occurrence or discovery in 2016–2017—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Innovation, Science and Economic Development				
Department of Industry				
Theft of camera (1 case)	721	—	721	—
Theft of laptop (1 case)	880	—	880	—
Theft of Polycom (1 case)	1,335	—	1,335	—
Theft of portable transceiver (2 cases)	500	—	500	—
Theft of various tools (1 case)	1,000	—	1,000	—
Vandalism to Crown vehicle (1 case)	465	—	465	—
Atlantic Canada Opportunities Agency				
Theft of BlackBerry (1 case)	200	—	200	—
Economic Development Agency of Canada for the Regions of Quebec				
Theft of BlackBerry (1 case)	200	—	200	—
Theft of laptop (1 case)	1,005	—	1,005	—
Statistics Canada				
Theft of laptop (2 cases)	1,600	—	1,600	—
Justice				
Department of Justice				
Theft of BlackBerry (4 cases)	800	—	800	—
Theft of laptop (1 case)	400	—	400	—
Administrative Tribunals Support Service of Canada				
Theft of laptop (1 case)	1,081	—	1,081	—
Registrar of the Supreme Court of Canada				
Theft of BlackBerry (1 case)	500	—	500	—
National Defence				
Department of National Defence				
Damage to building (1 case)	6,175	—	6,175	—
Theft of combat clothing (159 cases)	14,260	767	13,493	—
Theft of computer (10 cases)	16,724	—	16,724	—
Theft of electrical equipment (3 cases)	2,878	—	2,878	—
Theft of military specific equipment (88 cases)	14,467	633	13,834	—
Theft of non-military specific equipment (75 cases)	4,670	—	4,670	—
Theft of technical equipment (2 cases)	3,926	—	3,926	—
Theft of tools (11 cases)	592	—	592	—
Theft of transportation equipment (2 cases)	16,800	—	16,800	—
Theft of weapons and accessories (3 cases)	145	145	—	—
Vandalism to Crown vehicle (1 case)	931	—	931	—
Vandalism to electronic equipment (1 case)	6,500	—	6,500	—
National Revenue				
Canada Revenue Agency				
Theft of BlackBerry (6 cases)	1,200	—	1,200	—
Theft of cellular phone (3 cases)	600	—	600	—
Theft of laptop (6 cases)	3,500	—	3,500	—
Theft of office equipment (4 cases)	791	—	791	—
Vandalism to Crown vehicle (1 case)	89	—	89	—
Natural Resources				
Department of Natural Resources				
Theft of BlackBerry (2 cases)	400	—	400	—
Theft of laptop (2 cases)	2,700	—	2,700	—

Losses of public property due to an offence or other illegal act—occurrence or discovery in 2016–2017—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Privy Council				
Canadian Transportation Accident Investigation and Safety Board				
Theft of BlackBerry (1 case)	200	–	200	–
Theft of clothing (1 case)	345	–	345	–
Theft of digital recorder (1 case)	129	–	129	–
Theft of tablet (2 cases)	5,315	–	5,315	–
Public Safety and Emergency Preparedness				
Canada Border Services Agency				
Damage to property (4 cases)	522	13	509	–
Theft of authority card (8 cases)	40	–	40	–
Theft of cellular phone (3 cases)	535	–	535	–
Theft of computer equipment (3 cases)	3,015	1,500	1,515	–
Theft of equipment (3 cases)	5	–	5	–
Theft of uniform equipment (5 cases)	566	–	566	–
Correctional Service of Canada				
Damage due to inmate disturbance (79 cases)	3,625,277	–	3,625,277	–
Damage due to intentional fire (17 cases)	6,518	–	6,518	–
Damage to plate glass window (233 cases)	12,609	100	12,009	500
Theft of laptop (2 cases)	3,100	–	–	3,100
Theft of supplies (11 cases)	4,530	–	4,530	–
Vandalism to motor vehicle (2 cases)	922	–	922	–
Vandalism to property and equipment (372 cases)	94,221	1,976	82,763	9,482
Royal Canadian Mounted Police				
Damage to Crown vehicle (17 cases)	22,787	5,368	17,419	–
Theft of cellular phone (3 cases)	600	–	600	–
Theft of exhibit (6 cases)	310	–	310	–
Theft of informatics equipment (2 cases)	844	–	844	–
Theft of transportation equipment (2 cases)	23,689	–	23,689	–
Theft of uniform and equipment (11 cases)	6,538	–	6,538	–
Vandalism to Crown vehicle (33 cases)	75,691	27,751	25,881	22,059
Vandalism to government building (2 cases)	1,500,604	–	1,500,604	–
Public Services and Procurement				
Department of Public Works and Government Services				
Theft of BlackBerry (7 cases)	1,400	–	1,400	–
Theft of booster pack (1 case)	235	–	235	–
Theft of computer monitor (1 case)	200	–	200	–
Theft of laptop (6 cases)	7,946	–	7,946	–
Theft of signature pad (1 case)	363	–	363	–
Vandalism to building (3 cases)	6,282	–	6,282	–
Vandalism to Crown vehicle (2 cases)	954	–	954	–
Shared Services Canada				
Theft of BlackBerry (4 cases)	800	–	800	–
Theft of cellular phone (1 case)	200	–	200	–
Theft of informatics equipment (1 case)	130	–	130	–
Theft of laptop (1 case)	1,200	–	1,200	–

Losses of public property due to an offence or other illegal act—occurrence or discovery in 2016–2017—*concluded*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Transport				
Department of Transport				
Damage to land due to illegal dumping of hazardous waste (1 case)	951,711	—	951,711	—
Theft of BlackBerry (2 cases)	400	—	400	—
Theft of Entrust token (1 case)	5	—	5	—
Theft of laptop (4 cases)	3,637	—	3,637	—
Theft of secured telephone (8 cases)	10,000	—	10,000	—
Treasury Board				
Treasury Board Secretariat				
Theft of laptop (1 case)	1,800	—	1,800	—
Theft of tablet (2 cases)	1,300	—	1,300	—
Veterans Affairs				
Department of Veterans Affairs				
Theft of laptop (1 case)	1,250	—	1,250	—
Total	**6,829,808**	**38,954**	**6,755,103**	**35,751**

Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2016–2017

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food				
Department of Agriculture and Agri-Food				
Damage to BlackBerry (1 case)	200	—	200	—
Damage to Crown vehicle in an accident (15 cases)	44,890	—	44,890	—
Damage to electronic equipment (1 case)	129,411	—	129,411	—
Damage to equipment (2 cases)	5,768	—	5,768	—
Damage to government building (1 case)	853	—	853	—
Damage to government property (2 cases)	1,310	—	1,310	—
Loss of BlackBerry (10 cases)	2,000	—	2,000	—
Loss of cellular phone (3 cases)	600	—	600	—
Loss of equipment (2 cases)	130	—	130	—
Canadian Grain Commission				
Damage to building due to water leak (1 case)	500	—	500	—
Damage to Crown vehicle (4 cases)	7,573	—	7,573	—
Loss of BlackBerry (2 cases)	400	—	400	—
Loss of proximity access and ID card (2 cases)	15	—	15	—
Loss of scientific laboratory equipment (2 cases)	115	—	—	115
Environment and Climate Change				
Canadian Environmental Assessment Agency				
Loss of BlackBerry (1 case)	200	—	200	—
Loss of laptop (1 case)	2,000	—	2,000	—
Parks Canada Agency				
Damage to BlackBerry (6 cases)	1,200	—	1,200	—
Damage to boat (2 cases)	2,132	1,200	932	—
Damage to building (2 cases)	3,055	—	3,055	—
Damage to building and equipment due to fire (1 case)	92,788	—	92,788	—
Damage to building and furniture due to water leak (1 case)	650,000	—	650,000	—
Damage to Crown vehicle (48 cases)	103,336	1,427	95,109	6,800
Damage to electronic equipment (3 cases)	15,470	—	15,470	—
Damage to equipment (8 cases)	12,795	—	12,795	—
Damage to real property (29 cases)	161,086	20,630	99,953	40,503
Damage to real property due to natural disaster (1 case)	423,200	—	423,200	—
Loss of BlackBerry (14 cases)	2,800	—	2,800	—
Loss of electronic equipment (1 case)	500	—	500	—
Loss of equipment (5 cases)	2,898	—	2,898	—
Loss of informatics equipment (3 cases)	5,402	—	5,402	—
Loss of material (6 cases)	601	595	6	—
Families, Children and Social Development				
Department of Employment and Social Development				
Damage to tablet (6 cases)	8,800	—	8,800	—
Damage to USB key (15 cases)	75	—	75	—
Damage to Crown vehicle (6 cases)	9,079	—	9,079	—
Loss of BlackBerry (29 cases)	5,800	—	5,800	—
Loss of computer equipment (21 cases)	5,741	—	5,741	—
Loss of laptop (18 cases)	13,239	—	13,239	—
Loss of materials and supplies (678 cases)	16,376	—	16,376	—
Loss of tablet (4 cases)	5,600	—	5,600	—
Loss of USB key (2 cases)	10	—	10	—
Finance				
Department of Finance				
Loss of BlackBerry (1 case)	200	—	200	—
Financial Consumer Agency of Canada				
Damage to BlackBerry (2 cases)	198	—	198	—

Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2016–2017—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Financial Transactions and Reports Analysis Centre of Canada				
Damage to Terminal Tower (Montréal) due to flood (1 case)	34,553	—	34,553	—
Office of the Auditor General				
Loss of informatics equipment (2 cases)	123	—	123	—
Loss of telecommunication equipment (4 cases)	240	—	240	—
Office of the Superintendent of Financial Institutions				
Loss of BlackBerry (5 cases)	400	—	400	—
Loss of laptop (2 cases)	1,176	—	1,176	—
Fisheries, Oceans and the Canadian Coast Guard				
Department of Fisheries and Oceans				
Damage to building or other real property (including small craft harbours) (6 cases)	393,046	—	293,046	100,000
Damage to Crown vehicle (20 cases)	48,908	1,198	47,710	—
Damage to informatics equipment (1 case)	500	—	500	—
Damage to machinery and equipment (1 case)	2,600	—	2,600	—
Damage to telecommunication equipment (1 case)	200	—	200	—
Loss of electronic equipment (9 cases)	80,218	—	80,218	—
Loss of informatics equipment (9 cases)	5,100	—	5,100	—
Loss of machinery and equipment (7 cases)	28,103	—	28,103	—
Loss of telecommunication equipment (16 cases)	3,200	—	3,200	—
Global Affairs				
Department of Foreign Affairs, Trade and Development				
Fire incident at a Staff Quarter in Saudi Arabia (1 case)	38,087	—	38,087	—
Fire Incident at the Embassy of Canada to Romania (1 case)	1,000	—	1,000	—
Fire Incident at the High Commission of Canada to Cameroon (1 case)	200	—	200	—
Loss of BlackBerry (112 cases)	22,400	—	22,400	—
Loss of cellular phone (2 cases)	400	—	400	—
Loss of electronic token (134 cases)	4,690	—	4,690	—
Loss of encrypted USB key (2 cases)	70	—	70	—
Loss of laptop (1 case)	1,500	—	1,500	—
Loss of tablet (10 cases)	4,500	—	4,500	—
Health				
Department of Health				
Damage to Crown vehicle (1 case)	13,903	2,567	11,336	—
Loss of BlackBerry (16 cases)	3,200	—	3,200	—
Loss of cellular phone (3 cases)	500	—	500	—
Loss of ergonomic stool (1 case)	50	—	50	—
Loss of iPad (2 cases)	1,400	—	1,400	—
Loss of laptop (2 cases)	2,200	—	2,200	—
Loss of monitor (1 case)	300	—	300	—
Loss of printer (2 cases)	1,000	—	1,000	—
Loss of push-to-talk device (1 case)	149	—	149	—
Loss of USB key (3 cases)	230	—	230	—
Canadian Food Inspection Agency				
Damage to Crown vehicle in an accident (79 cases)	199,733	5,667	183,584	10,482
Damage to fence (1 case)	2,000	—	2,000	—
Damage to laptop (1 case)	700	—	700	—
Loss of access card (2 cases)	6	—	6	—
Loss of acquisition card (1 case)	5	—	5	—
Loss of BlackBerry (17 cases)	3,400	—	3,400	—

Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2016–2017—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Loss of cellular phone (13 cases)	2,600	—	2,600	—
Loss of identification and designation card (32 cases)	96	—	96	—
Loss of inspector badge (12 cases)	480	—	480	—
Loss of laptop (1 case)	1,800	—	1,800	—
Loss of laptop power cord (1 case)	20	—	20	—
Loss of office key (1 case)	80	—	80	—
Loss of remote Internet access card (1 case)	30	—	30	—
Loss of tablet charger (1 case)	20	—	20	—
Loss of wireless keyboard (1 case)	376	—	376	—
Canadian Institutes of Health Research				
Loss of BlackBerry (2 cases)	349	—	—	349
Loss of encrypted USB key (2 cases)	64	—	—	64
Public Health Agency of Canada				
Loss of BlackBerry (4 cases)	800	—	800	—
Loss of cellular phone (3 cases)	449	—	449	—
Loss of external hard drive (1 case)	500	—	500	—
Loss of USB key (3 cases)	300	—	300	—
Immigration, Refugees and Citizenship				
Department of Citizenship and Immigration				
Damage to Crown vehicle (1 case)	5,624	3,282	2,342	—
Loss of BlackBerry (3 cases)	600	—	600	—
Loss of encrypted USB key (3 cases)	600	—	600	—
Loss of laptop (1 case)	1,950	—	1,950	—
Loss of tablet (1 case)	200	—	200	—
Immigration and Refugee Board				
Loss of BlackBerry (1 case)	200	—	200	—
Loss of cellular phone (1 case)	200	—	200	—
Indigenous and Northern Affairs				
Department of Indian Affairs and Northern Development				
Damage to Crown building (2 cases)	6,209	—	—	6,209
Damage to Crown vehicle (1 case)	2,566	—	2,566	—
Loss of BlackBerry (4 cases)	800	—	800	—
Loss of camera (1 case)	140	—	140	—
Loss of cellular phone (3 cases)	600	—	600	—
Infrastructure and Communities				
Office of Infrastructure of Canada				
Damage to computer monitor (1 case)	270	—	270	—
Damage to informatics equipment (19 cases)	3,557	—	3,557	—
Damage to tablet (14 cases)	22,777	13,063	9,714	—
Loss of BlackBerry (3 cases)	600	—	600	—
Loss of informatics equipment (77 cases)	7,161	—	7,161	—
Loss of laptop (1 case)	2,458	—	2,458	—
Innovation, Science and Economic Development				
Department of Industry				
Damage to Crown vehicle (7 cases)	7,267	—	7,267	—
Loss of antenna (1 case)	93	—	93	—
Loss of BlackBerry (9 cases)	1,800	—	1,800	—
Loss of camera (1 case)	47	—	47	—
Loss of computer (9 cases)	2,123	—	2,123	—
Loss of control system (1 case)	1,058	—	1,058	—

Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2016–2017—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Loss of defibrillator (1 case)	965	—	965	—
Loss of gas monitor (1 case)	259	—	259	—
Loss of GPS (2 cases)	198	—	198	—
Loss of laptop (4 cases)	1,164	—	1,164	—
Loss of long service award (1 case)	265	—	265	—
Loss of monitor (12 cases)	3,485	—	3,485	—
Loss of printer (4 cases)	225	—	225	—
Loss of projector (2 cases)	769	—	769	—
Loss of receiver (1 case)	195	—	195	—
Loss of shredder (1 case)	46	—	46	—
Loss of signal generator (1 case)	2,042	—	2,042	—
Loss of tablet (11 cases)	3,051	—	3,051	—
Atlantic Canada Opportunities Agency				
Damage to Crown vehicle (1 case)	748	—	748	—
Loss of BlackBerry (8 cases)	1,600	—	1,600	—
Canadian Space Agency				
Loss of BlackBerry (3 cases)	600	600	—	—
Economic Development Agency of Canada for the Regions of Quebec				
Loss of BlackBerry (2 cases)	400	—	400	—
Loss of iPad (1 case)	800	—	800	—
Natural Sciences and Engineering Research Council				
Loss of BlackBerry (2 cases)	270	—	270	—
Statistics Canada				
Loss of virtual desktop infrastructure terminal (1 case)	158	—	158	—
Department of Western Economic Diversification				
Loss of BlackBerry (5 cases)	1,000	—	1,000	—
Loss of computer equipment (16 cases)	1,375	—	1,375	—
Loss of equipment (2 cases)	187	—	187	—
Loss of key (1 case)	5	—	5	—
Loss of laptop (1 case)	650	—	650	—
Justice				
Department of Justice				
Damage to laptop (1 case)	400	—	400	—
Loss of BlackBerry (27 cases)	5,400	—	5,400	—
Loss of equipment (1 case)	150	—	150	—
Loss of identification and access card (53 cases)	316	—	316	—
Loss of office key (12 cases)	60	—	60	—
Loss of security token (4 cases)	200	—	200	—
Loss of USB key (2 cases)	400	—	400	—
Courts Administration Service				
Damage to Crown vehicle (2 cases)	851	—	851	—
Damage to equipment (2 cases)	540	—	540	—
Loss of laptop (1 case)	1,375	—	1,375	—
Water damage to equipment (2 cases)	5,538	—	315	5,223
Office of the Director of Public Prosecutions				
Loss of BlackBerry (5 cases)	1,000	—	1,000	—
Loss of computer (1 case)	500	—	500	—
Loss of identification and access card (12 cases)	120	—	120	—
Loss of informatics equipment (2 cases)	250	—	250	—
Registrar of the Supreme Court of Canada				
Loss of BlackBerry (1 case)	500	—	500	—

Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2016–2017—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Defence				
Department of National Defence				
Damage to BlackBerry (2 cases)	400	—	400	—
Damage to building following a vehicle collision (1 case)	14,450	—	14,450	—
Damage to combat clothing (18 cases)	705	—	705	—
Damage to Crown aircraft (2 cases)	2,052,329	—	2,052,329	—
Damage to Crown vehicle (72 cases)	194,767	—	194,767	—
Damage to military specific equipment (67 cases)	57,107	388	56,719	—
Damage to non-military specific equipment (64 cases)	17,898	37	17,861	—
Damage to residential housing unit (66 cases)	222,452	21,163	183,250	18,039
Damage to technical equipment (48 cases)	5,461	—	5,461	—
Damage to telecommunication equipment (10 cases)	36,636	—	36,636	—
Damage to tools (18 cases)	408	—	408	—
Damage to transportation equipment (21 cases)	139,942	—	139,942	—
Damage to weapons and accessories (13 cases)	10,561	—	10,561	—
Fire damage to building and other real property (272 cases)	657,950	—	657,950	—
Fire damage within building (1 case)	7,458,177	—	7,458,177	—
Loss of cellular phone (4 cases)	800	—	800	—
Loss of combat clothing (3,982 cases)	272,674	22,454	250,220	—
Loss of computer (232 cases)	285,885	—	285,885	—
Loss of construction engineering equipment (1 case)	1,854	—	1,854	—
Loss of electrical equipment (124 cases)	166,847	23,747	143,100	—
Loss of laptop (4 cases)	5,231	—	5,231	—
Loss of machinery (1 case)	2,438	—	2,438	—
Loss of military specific equipment (1,441 cases)	358,726	19,172	339,554	—
Loss of non-military specific equipment (1,487 cases)	235,247	4,605	230,642	—
Loss of technical equipment (232 cases)	153,730	1,951	151,779	—
Loss of telecommunication equipment (165 cases)	87,806	445	87,361	—
Loss of tools (309 cases)	42,345	1,903	40,442	—
Loss of transportation equipment (47 cases)	68,477	—	68,477	—
Loss of weapons and accessories (2,186 cases)	139,960	2,708	137,252	—
Water damage within building (1 case)	38,800	—	38,800	—
National Revenue				
Canada Revenue Agency				
Damage to Crown vehicle (4 cases)	4,631	245	4,386	—
Damage to informatics equipment (1 case)	300	—	300	—
Loss of BlackBerry (19 cases)	3,800	—	3,800	—
Loss of cellular phone (5 cases)	1,000	—	1,000	—
Loss of informatics and telecommunication equipment and parts (90 cases)	7,144	—	7,144	—
Loss of office equipment (18 cases)	5,418	—	5,418	—
Natural Resources				
Department of Natural Resources				
Damage to Crown vehicle in an accident (2 cases)	4,423	—	4,423	—
Loss of BlackBerry (5 cases)	1,000	—	1,000	—
Canadian Nuclear Safety Commission				
Loss of BlackBerry (3 cases)	600	—	600	—
Loss of encrypted USB key (10 cases)	1,000	—	1,000	—
Loss of Entrust token (100 cases)	7,800	—	7,800	—
National Energy Board				
Loss of BlackBerry (7 cases)	455	—	455	—
Loss of laptop (1 case)	1,200	—	1,200	—

Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2016–2017—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Parliament				
House of Commons				
Loss of camera (1 case)	277	–	277	–
Loss of small appliance (1 case)	220	–	220	–
Privy Council				
Canadian Transportation Accident Investigation and Safety Board				
Damage to BlackBerry (1 case)	200	–	200	–
Destruction of a tablet due to fire (1 case)	2,658	–	2,658	–
Office of the Chief Electoral Officer				
Loss of BlackBerry (7 cases)	2,100	–	2,100	–
Loss of computer (2 cases)	3,170	–	3,170	–
Loss of computer monitor (7 cases)	7,132	–	7,132	–
Loss of laptop (4 cases)	3,693	–	3,693	–
Loss of printer (29 cases)	13,074	–	13,074	–
Office of the Commissioner of Official Languages				
Damage to touch panel (1 case)	188	–	188	–
Security Intelligence Review Committee				
Loss of BlackBerry (1 case)	200	–	200	–
Public Safety and Emergency Preparedness				
Department of Public Safety and Emergency Preparedness				
Loss of BlackBerry (5 cases)	1,000	–	1,000	–
Canada Border Services Agency				
Damage to Crown vehicle (1 case)	300	–	300	–
Loss of cellular phone (28 cases)	5,600	600	5,000	–
Loss of computer equipment (64 cases)	6,400	30	6,370	–
Loss of control access card (144 cases)	3,338	53	3,285	–
Loss of equipment (32 cases)	41	3	38	–
Loss of uniform component (70 cases)	8,340	48	8,292	–
Correctional Service of Canada				
Damage due to accidental fire (2 cases)	149	–	149	–
Damage due to water pipe break (5 cases)	43,381	–	43,381	–
Damage following motor vehicle accident (50 cases)	211,766	15,238	150,708	45,820
Damage to plate glass window (4 cases)	1,277	–	1,277	–
Damage to property and equipment (11 cases)	13,017	–	13,017	–
Loss of asset inventories (90 cases)	233,186	–	233,036	150
Loss of BlackBerry (14 cases)	2,800	–	2,800	–
Loss of USB key (1 case)	10	–	10	–
Parole Board of Canada				
Damage to Crown vehicle in an accident (3 cases)	6,190	–	6,190	–
Damage to iPad (1 case)	1,000	–	1,000	–
Loss of BlackBerry (1 case)	350	–	350	–
Loss of USB key (5 cases)	500	–	500	–
Royal Canadian Mounted Police				
Damage to Crown vehicle (691 cases)	1,542,328	56,329	1,473,000	12,999
Damage to electronic equipment (1 case)	500	–	500	–
Damage to government building (5 cases)	33,273	–	33,273	–
Damage to transportation equipment (2 cases)	11,224	–	11,224	–
Loss of cellular phone (72 cases)	14,400	–	14,400	–
Loss of electronic equipment (75 cases)	17,168	–	17,168	–
Loss of telecommunications equipment (15 cases)	60,190	–	60,190	–
Loss of uniform and equipment (21 cases)	4,629	–	4,629	–

Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2016–2017—*concluded*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Public Services and Procurement				
Department of Public Works and Government Services				
Damage to BlackBerry (3 cases)	600		600	
Damage to building (6 cases)	33,859	21,884	3,118	8,857
Damage to Crown vehicle (9 cases)	6,834		6,834	
Fire damage at Louis St-Laurent Building (1 case)	5,853,902		5,853,902	
Loss of BlackBerry (17 cases)	3,400		3,400	
Loss of laptop power cord (6 cases)	300		300	
Loss of pager (1 case)	25		25	
Public Service Commission				
Loss of BlackBerry (2 cases)	400		400	
Shared Services Canada				
Loss of BlackBerry (11 cases)	2,200		2,200	
Loss of cellular phone (7 cases)	1,400		1,400	
Loss of identification and access card (1 case)	7		7	
Loss of informatics equipment (1 case)	125		125	
Loss of laptop (2 cases)	2,400	1,000	1,400	
Loss of telecommunication equipment (1 case)	13,252		13,252	
Transport				
Department of Transport				
Damage to BlackBerry (5 cases)	1,000		1,000	
Damage to Crown vehicle (27 cases)	107,485	30,956	69,423	7,106
Damage to building due to fire (1 case)	354,990		354,990	
Loss of access card (11 cases)	165		165	
Loss of BlackBerry (15 cases)	3,000		3,000	
Loss of cellular phone (1 case)	200		200	
Loss of encrypted USB (5 cases)	2,405		2,405	
Loss of Entrust token (12 cases)	60		60	
Loss of identification card (13 cases)	779		779	
Loss of key (2 cases)	6		6	
Loss of laptop (4 cases)	3,000		3,000	
Loss of personal floatation device (1 case)	290		290	
Treasury Board				
Treasury Board Secretariat				
Loss of BlackBerry (24 cases)	4,800		4,800	
Loss of laptop (17 cases)	3,413		3,413	
Loss of tablet (6 cases)	3,036		3,036	
Canada School of Public Service				
Loss of BlackBerry (6 cases)	1,200		1,200	
Veterans Affairs				
Veterans Review and Appeal Board				
Loss of electronic equipment (1 case)	86		86	
Total	**24,181,979**	**275,188**	**23,644,075**	**262,716**

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food								
Department of Agriculture and Agri-Food								
Damage to Crown vehicle in an accident (21 cases)	2015–2016	45,168		45,168	2,321[1]		42,847	
Vandalism to government property (1 case)	2015–2016	24,950	(2,165)[1]	22,785				22,785
Canadian Grain Commission								
Damage to Crown vehicle (1 case)	2015–2016	1,725		1,725		1,725		
Fraudulent use of travel card (2 cases)	2014–2015	8,537		8,537	8,537[1]			
Improper use of workforce adjustment entitlement (1 case)	2014–2015	9,670	50[1]	9,720				9,720
Loss of equipment (2 cases)	2014–2015	2,919		2,919	60[1]		2,859	—
Misuse of designated travel card (1 case)	2012–2013	1,162		1,162				1,162
Misuse of employee travel card (4 cases)	2009–2010	13,472		13,472	12,588			884
Misuse of government employee travel card (2 cases)	2011–2012	12,274		12,274	10,317			1,957
Environment and Climate Change								
Department of the Environment								
Damage to Yellowknife Crown housing unit by former employee	2010–2011	13,986		13,986	10,461			3,525
Fraudulent use of travel card (1 case)	2014–2015	7,307		7,307	2,887			4,420
Loss of petty cash (5 cases)	2013–2014	7,894		7,894				7,894
Unauthorized use of acquisition card (1 case)	2014–2015	5,319		5,319	5,153			166
Unauthorized use of designated travel card (7 cases)	2012–2013	15,855		15,855	9,161		2,711	3,983
Unauthorized use of designated travel card (4 cases)	2015–2016	8,617		8,617	100	6,939		1,578
Parks Canada Agency								
Damage to Crown vehicle (61 cases)	2015–2016	130,235		130,235	3,938		125,797	500
Damage to heavy equipment (2 cases)	2015–2016	127,000		127,000			126,000[1]	1,000
Damage to real property (11 cases)	2015–2016	45,298		45,298	13,260	1,763	25,275[1]	5,000
Vandalism to building (10 cases)	2010–2011	46,450		46,450	29,167	833	16,450[1]	
Families, Children and Social Development								
Department of Employment and Social Development								
Fraudulent application forms pursuant to Canada Student Loans (19 cases)	2009–2010	137,572	13,795	151,367	11,034	2,357	42,662	95,314
Fraudulent application forms pursuant to Canada Student Loans (2 cases)	2010–2011	6,720		6,720	401		6,319[1]	
Fraudulent claims for Canada Student Loans (2 cases)	2012–2013	11,003	2,437	13,440				13,440
Fraudulent claims for Canada Student Loans (73 cases)	2013–2014	696,810	(3,833)	692,977	270,793	27,288	56,462[1]	338,434
Fraudulent claims for Canada Student Loans (30 cases)	2014–2015	266,102		266,102	45,161	11,763	14,280[1]	194,898
Fraudulent claims for Canada Student Loans (23 cases)	2015–2016	267,856	(12,837)[1]	255,019	34,104	18,324	14,612	187,979

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent claims for benefits								
Canada Pension Plan	1986–1987	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	
Canada Pension Plan	1989–1990	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	
Canada Pension Plan	1990–1991	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	1991–1992	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	1992–1993	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	1993–1994	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	1994–1995	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	1995–1996	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	1996–1997	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	1997–1998	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	1998–1999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	1999–2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	2000–2001	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	2001–2002	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	2002–2003	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	2003–2004	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	2004–2005	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	2005–2006	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	2006–2007	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	2007–2008	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan	2008–2009	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan ([illegible] cases)	2009–2010	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan ([illegible] cases)	2010–2011	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan ([illegible] cases)	2011–2012	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan ([illegible] cases)	2013–2014	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan ([illegible] cases)	2014–2015	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Canada Pension Plan ([illegible] cases)	2015–2016	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Employment Insurance Benefits ([illegible] cases)	2009–2010	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Employment Insurance Benefits ([illegible] cases)	2010–2011	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Employment Insurance Benefits ([illegible] cases)	2011–2012	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Employment Insurance Benefits ([illegible] cases)	2012–2013	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Employment Insurance Benefits ([illegible] cases)	2013–2014	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Employment Insurance Benefits ([illegible] cases)	2014–2015	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Employment Insurance Benefits ([illegible] cases)	2015–2016	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Family Allowances	1988–1989	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	
Family Allowances	1991–1992	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Family Allowances	1993–1994	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Old Age Security	1985–1986	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Old Age Security	1986–1987	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
Old Age Security	1987–1988	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Old Age Security	1988–1989	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Old Age Security	1989–1990	745,061	16,679	761,740	202,010	4,241	222,290 [1]	333,199
Old Age Security	1990–1991	450,788	34,157	484,945	120,607		192,431	171,907
Old Age Security	1991–1992	563,001	147,469	710,470	164,230	2,405	461,358	82,477
Old Age Security	1992–1993	541,650	565,793	1,107,443	178,547	223	821,811	106,862
Old Age Security	1993–1994	256,140	168,824	424,964	90,260	410	175,930 [1]	158,364
Old Age Security	1994–1995	1,076,882	138,857	1,215,739	209,131	–	775,160	231,448
Old Age Security	1995–1996	558,177	446,246	1,004,423	505,572	600	443,435	54,816
Old Age Security	1996–1997	556,744	1,014	557,758	48,988	440	419,849	88,481
Old Age Security	1997–1998	808,271	402,230	1,210,501	213,275	2,700	673,710	320,816
Old Age Security	1998–1999	955,473	203,073	1,158,546	312,601	10,418	422,651	412,876
Old Age Security	1999–2000	517,463	(63,522)	453,941	257,933	636	105,433	89,939
Old Age Security	2000–2001	985,419	(273,128)	712,291	234,169	3,559	121,595 [1]	352,968
Old Age Security	2001–2002	3,658,263	(3,147,092)	511,171	120,176	6,292	97,019 [1]	287,684
Old Age Security	2002–2003	843,538	(248,553)	594,985	156,193	7,729	344,524 [1]	86,539
Old Age Security	2003–2004	2,330,524	(1,016,831)	1,313,693	155,422	2,129	98,812 [1]	1,057,330
Old Age Security	2004–2005	1,013,070	(694,547)	318,523	140,920	3,800		173,803
Old Age Security	2005–2006	718,362	(253,155)	465,207	76,605	5,400	167,638 [1]	215,564
Old Age Security	2008–2009	134,360	(18,514)	115,846	83,487	14,001		18,358
Old Age Security (15 cases)	2009–2010	606,989	(16,326)	590,663	131,119	8,665		450,879
Old Age Security (2 cases)	2010–2011	95,829	–	95,829	17,555	–		78,274
Old Age Security (1 case)	2011–2012	14,995	–	14,995	7,404	1,918		5,673
Old Age Security (13 cases)	2012–2013	659,405	(8,707)	650,698	141,321	12,212		497,165
Old Age Security (16 cases)	2013–2014	585,092	(696)	584,396	201,057	22,522	169,901	190,916
Old Age Security (13 cases)	2014–2015	2,055,396	(158,981) [1]	1,896,415	587,102	9,085	111,068	1,189,160
Old Age Security (15 cases)	2015–2016	795,157	–	795,157	145,350	22,304		627,503
Fraudulent claim for [illegible] (1 case)	2013–2014	8,147	–	8,147	7,679	468		
Fraudulent claims for Universal Child Care Benefits (7 cases)	2011–2012	14,000	300	14,300	13,700	180		420
Fraudulent claim for Universal Child Care Benefits (1 case)	2012–2013	8,500	–	8,500			–	8,500
Fraudulent claims for Universal Child Care Benefits (5 cases)	2014–2015	40,000	–	40,000	3,000	360	–	36,640
Fraudulent claims for grants and contributions (2 cases)	2011–2012	468,767	162,273 [1]	631,040	766	85,874	1 [1]	544,399
Fraudulent claims for grants and contributions (3 cases)	2012–2013	620,814	(288,008)	332,806	91,662	3,560	82,102	155,482
Fraudulent claims for grants and contributions (1 case)	2014–2015	390,540	–	390,540				390,540
Fraudulent or unsupported claims for grants and contributions (2 cases)	2015–2016	2,756,135	–	2,756,135		400	106,127	2,649,608
Fraudulent travel payment (1 case)	2014–2015	5,025	–	5,025				5,025
Losses of public money:								
Fraud by an employee (2 cases)	2006–2007	11,767	(769)	10,998	1,450		3,567 [1]	5,981
Fraudulent operation by an employee (Old Age Security) (3 cases)	2008–2009	115,669	(49,798)	65,871	18,393		673	46,805
Finance								
Office of the Auditor General								
Loss of informatic equipment (10 cases)	2014–2015	2,295	(405) [1]	1,890			1,890	–
Office of the Superintendent of Financial Institutions								
Loss of BlackBerry (4 cases)	2015–2016	810		810		135	675 [1]	

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fisheries, Oceans and the Canadian Coast Guard								
Department of Fisheries and Oceans								
Damage to Crown vehicle (33 cases)	2015–2016	73,558	1,270	74,828		2,264	72,564	
Loss of materials and supplies (1 case)	2015–2016	37,500		37,500		—	7,500	30,000
Loss of vessel in fire (1 case)	2010–2011	50,000		50,000			15,000	35,000
Theft of Crown vehicle (1 case)	2015–2016	14,200		14,200				14,200
Unauthorized claim paid to suppliers and contractors (1 case)	2012–2013	228,850	—	228,850		—	—	228,850
Unauthorized or fraudulent use of designated acquisition or travel card (258 cases)	2011–2012	63,046	196	63,242	62,248	—	—	994
Unauthorized use of acquisition card (5 cases)	2015–2016	4,646		4,646	172	89	4,385	—
Unauthorized use of designated travel card (5 cases)	2012–2013	9,582	2,546	12,128	8,791	398		2,939
Unauthorized use of travel card (9 cases)	2013–2014	22,100		22,100	13,104	506	3,566	4,924
Unauthorized use of travel card (17 cases)	2014–2015	27,758	(3,411)	24,347	16,838	2,788	3,690	1,031
Unauthorized use of travel card (12 cases)	2015–2016	23,688		23,688	8,258	2,780		12,650
Global Affairs								
Department of Foreign Affairs, Trade and Development								
Fraudulent relocation payments	2013–2014	2,604	1,291	3,895	3,895			
Fraudulent travel or overtime claims (3 cases)	2003–2004	42,559	(410)	42,149			1,149	41,000
Fraudulent use of taxi vouchers and travel and acquisition cards (1 case)	2015–2016	13,872	—	13,872	—	—		13,872
Misuse of funds to make personal purchases	2010–2011	11,220		11,220	5,924	—		5,296
Theft of immigration, mission visa or consular funds	1994–1995	176,857	—	176,857				176,857
Theft of mission funds (3 cases)	2000–2001	935,794	—	935,794	—			935,794
Theft of public money by employee (1 case)	2014–2015	44,585		44,585			44,585	
Health								
Department of Health								
False or fraudulent claims for contributions (3 cases)	2009–2010	8,399,000	(97,107)	8,301,893	848,739	97,637	4,518,071	2,837,446
False or fraudulent claims for contributions (1 case)	2010–2011	260,827	—	260,827	146,000	24,000		90,827
Fraudulent claims for benefits (2 cases)	2007–2008	149,674	(438)	149,236	29,750	—	32,072	87,414
Fraudulent claims for benefits (2 cases)	2009–2010	251,000	43,466	294,466	69,376		225,090	—
Fraudulent claims for contributions (2 cases)	2012–2013	115,926	(15,596)	100,330	31,909	—		68,421
Fraudulent travel claims and unreported leave of absence (1 case)	2010–2011	63,714	(25,969)	37,745			37,745	—
Fraudulent use of government acquisition and travel card (2 cases)	2014–2015	15,707		15,707	5,927		—	9,780
Inappropriate use of government resources (1 case)	2015–2016	11,963	—	11,963	—	—	—	11,963
Inappropriate use of government resources and unearned salary (1 case)	2013–2014	141,423		141,423	22,365	—	—	119,058

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Misuse of government acquisition card (1 case)	2009–2010	19,222		19,222	5,443	2,443		11,336
Overpayment - Non-insured health services providers (5 cases)	2009–2010	10,683,689	(7,764,521) [1]	2,919,168	1,875,000		349,329	694,839
Overpayment - Non-insured health services providers (2 cases)	2013–2014	1,097,566		1,097,566	36,509		842,172	218,885
Overpayment - Non-insured health services providers (1 case)	2014–2015	46,676		46,676		46,676		
Overpayment - Non-insured health services providers (1 case)	2015–2016	360,255		360,255				360,255
Canadian Food Inspection Agency								
Damage to Crown vehicle in an accident (87 cases)	2014–2015	103,497	142,812 [1]	246,309	28,741 [1]	8,687	195,904 [1]	12,977
Damage to Crown vehicle in an accident (87 cases)	2015–2016	176,901	182,363 [1]	359,264	20,635 [1]	20,837	292,309 [1]	25,483
Unauthorized use of designated travel card (12 cases)	2012–2013	44,290	83	44,373	39,463	1,224	207 [1]	3,479
Unauthorized use of taxi voucher (3 cases)	2012–2013	63		63	53	10		
Unauthorized use of travel card (6 cases)	2014–2015	26,698		26,698	26,420		19 [1]	259
Canadian Institutes of Health Research								
Fraudulent claim for grant (1 case)	2013–2014	88,750		88,750	2,250	1,500		85,000
Immigration, Refugees and Citizenship								
Department of Citizenship and Immigration								
Misappropriation of funds	2002–2003	178,540	(316)	178,224	87,739	90,485		
Unauthorized use of travel card (2 cases)	2014–2015	24,567		24,567	3,107	21,460		
Indigenous and Northern Affairs								
Department of Indian Affairs and Northern Development								
Fraudulent claim for contributions (1 case)	2015–2016	153,250		153,250				153,250
Fraudulent claims for post-secondary student support program, Quebec region (1 case)	2005–2006	60,000		60,000			9,000	51,000
Fraudulent use of acquisition card (1 case)	2010–2011	29,972		29,972	11,616			18,356
Unauthorized use of travel card (1 case)	2014–2015	5,033		5,033	1,046	2,720		1,267
Innovation, Science and Economic Development								
National Research Council of Canada								
Theft of laptop (1 case)	2015–2016	1,800		1,800			1,800 [1]	
Theft of technical equipment (1 case)	2015–2016	30,629		30,629		30,629		
Justice								
Courts Administration Service								
Loss of deposit (1 case)	2015–2016	3,610		3,610		1,400	510	1,700
National Defence								
Department of National Defence								
Damage to residential housing units (586 cases)	2014–2015	95,780		95,780	56,982	18,329	20,469 [1]	
Damage to residential housing units (72 cases)	2015–2016	78,960		78,960	15,661	16,326	21,927	25,046

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Direct Fund Transfer (DFT) error (3 cases)	2015–2016	781		781		781		
Discrepancy in Working Capital Fund (CFB Wainwright)	2013–2014	2,612	48	2,660				2,660
Discrepancy in Working Capital Fund (HMCS Protecteur)	2013–2014	5,500	1,050 [1]	6,550				6,550
Discrepancy in Working Capital Fund (2 cases)	2015–2016	1,990	(985) [1]	1,005				1,005
Discrepancy of accountable advances (OP LOBE Ro)	2014–2015	266		266			266 [1]	–
Duplicate accountable advance - Halifax (1 case)	2015–2016	3,810		3,810		3,810		
Fraudulent claims - CFB Halifax (1 case)	2010–2011	68,374	872	69,246				69,246
Fraudulent claims for education allowances - CFSU Brussels	2002–2003	92,000		92,000	27,000	56,000		9,000
Fraudulent claims, cashing of cheques and receipts of pay - CFSU Ottawa	1999–2000	28,305	69,952	98,257	26,641	3,000		68,616
Fraudulent payments deposited into personal bank account - Ottawa	2007–2008	33,948	1,341	35,289	26,531	8,468		290
Fraudulent use of designated acquisition card - Winnipeg (1 case)	2015–2016	10,301		10,301	1,000			9,301
Loss of accountable advance (7 cases)	2015–2016	2,515		2,515	47		2,068 [1]	400
Loss of accountable advance - Borden (2 cases)	2011–2012	344		344	17			327
Loss of accountable advance - Libya (1 case)	2011–2012	13,039	(12,849)	190				190
Loss of accountable advance - Ottawa (1 case)	2012–2013	12,966		12,966		1,991		10,975
Loss of public funds - 8 Wing Trenton - theft	2009–2010	3,870	2,688	6,558	2,688			3,870
Loss of standing advance Kandahar - suspected theft	2008–2009	20,538	(1,879)	18,659	9,632			9,027
Loss of standing advance - JTF Afghanistan (5 cases)	2009–2010	19,803	(10,373) [1]	9,430	9,258		172 [1]	
Overpayment of employment benefits (CFB Esquimalt)	2013–2014	20,278		20,278	17,937	2,341		
Theft of information technology equipment and computer peripheral (1 case)	2014–2015	281,094	652,840 [1]	933,934				933,934
National Revenue								
Canada Revenue Agency								
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court)								
Goods and services tax/harmonized sales tax	2003–2004	6,800,891		6,800,891	2,752,099		4,048,792 [1]	–
Goods and services tax/harmonized sales tax	2004–2005	4,583,548		4,583,548	1,292,309		3,139,256 [1]	151,983
Goods and services tax/harmonized sales tax	2005–2006	5,924,283		5,924,283	1,355,841		4,546,645	21,797

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Goods and services tax/harmonized sales tax	2006–2007	8,692,483	(17,804)	8,674,679	2,866,753		5,807,388 [1]	538
Goods and services tax/harmonized sales tax	2007–2008	17,198,434		17,198,434	3,452,805	462	13,691,324 [1]	53,843
Goods and services tax/harmonized sales tax	2008–2009	13,735,115		13,735,115	5,366,066	4,248	8,303,784	61,017
Goods and services tax/harmonized sales tax	2009–2010	7,265,375		7,265,375	2,004,158	53,347	4,687,480 [1]	520,390
Goods and services tax/harmonized sales tax	2010–2011	4,445,660		4,445,660	1,937,724 [1]	4,264	1,864,153 [1]	639,519
Goods and services tax/harmonized sales tax	2011–2012	13,871,865		13,871,865	8,336,604 [1]	912	4,999,429 [1]	534,920
Goods and services tax/harmonized sales tax	2012–2013	21,919,300		21,919,300	1,532,758	10,794	19,750,743 [1]	625,005
Goods and services tax/harmonized sales tax	2013–2014	18,502,691		18,502,691	726,012	22,665	17,209,084	544,930
Goods and services tax/harmonized sales tax	2014–2015	8,703,643		8,703,643	1,440,463	9,827	6,183,012	1,070,341
Goods and services tax/harmonized sales tax	2015–2016	1,251,325		1,251,325	308,753	29,890	628,387 [1]	284,295
Income tax	2002–2003	8,768,905		8,768,905	4,759,836		4,009,069 [1]	
Income tax	2003–2004	12,026,416		12,026,416	8,622,886		3,374,237 [1]	29,293
Income tax	2004–2005	7,922,895		7,922,895	5,582,532 [1]		2,308,731	31,632
Income tax	2005–2006	9,648,565		9,648,565	6,168,031	8,077	3,113,942	358,515
Income tax	2006–2007	5,865,180		5,865,180	2,795,677		2,959,085 [1]	110,418
Income tax	2007–2008	13,004,212		13,004,212	4,035,658	45	8,894,899 [1]	73,610
Income tax	2008–2009	15,562,835	(501,070)	15,061,765	8,356,628	2,677	6,484,481 [1]	217,979
Income tax	2009–2010	7,428,731		7,428,731	3,433,227	21,049	3,517,155 [1]	457,300
Income tax	2010–2011	22,442,722	(20,048) [1]	22,422,674	9,870,567	41,271	11,434,036 [1]	1,076,800
Income tax	2011–2012	4,611,681		4,611,681	2,257,864	41,534	1,135,973 [1]	1,176,310
Income tax	2012–2013	11,841,323	(6,594) [1]	11,834,729	5,362,836	442,665	3,638,037 [1]	2,391,191
Income tax	2013–2014	8,814,118	(11,126) [1]	8,802,992	2,044,405	487,196	3,314,958 [1]	2,956,433
Income tax	2014–2015	3,508,671		3,508,671	1,389,619	95,138	254,738 [1]	1,769,176
Income tax	2015–2016	4,594,597	(47,392) [1]	4,547,205	1,201,361	200,418	536,529 [1]	2,608,897
Other administered losses	2008–2009	96,645		96,645	9,789	3,784	83,072	
Other administered losses	2009–2010	111,065		111,065	58,665		30,700	21,700
Other administered losses	2010–2011	161,040		161,040	154,980	849	3,087	2,124
Other administered losses	2011–2012	431,140		431,140	147,666	394	274,223 [1]	8,857
Other administered losses	2012–2013	47,923		47,923	25,893			22,030
Other administered losses	2013–2014	30,089		30,089	2,353			27,736
Other administered losses	2014–2015	209,003		209,003	21,022		164,906	23,075
Fraudulent claim for sick and other leave benefits (8 cases)	2012–2013	34,939		34,939	32,567	1,461		911
Fraudulent claim for sick and other leave benefits (5 cases)	2013–2014	6,020		6,020	5,174		563	283
Fraudulent claim paid for sick and other leave benefits (4 cases)	2014–2015	2,839		2,839	1,973			866
Fraudulent claim paid for sick and other leave benefits (3 cases)	2015–2016	1,588		1,588	973			615
Fraudulent claim paid for sick and other leave benefits and unauthorized use of travel advance (1 case)	2015–2016	2,257		2,257	1,373			884
Fraudulent salary payment for unreported absences (6 cases)	2013–2014	77,379		77,379	46,877		17,772	12,730
Fraudulent salary payment for unreported absences (4 cases)	2014–2015	52,768		52,768	49,145			3,623

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent salary payment for unreported absences (3 cases)	2015–2016	10,610		10,610	1,243	1,863		7,504
Personal purchases made by an employee using a Canada Revenue Agency charge card	2008–2009	3,219		3,219	980	753		1,486
Personal purchases made by an employee using a Canada Revenue Agency charge card and fraudulent claims for payment	2005–2006	7,752		7,752	7,085			667
Natural Resources								
Department of Natural Resources								
Fraudulent cashing of traveler's cheques (2 cases)	2007–2008	12,895		12,895	8,664			4,231
Theft and unauthorized use of taxi chits	2010–2011	769		769				769
Parliament								
House of Commons								
Loss of camera (1 case)	2015–2016	209		209			209	
Loss of card scanner (1 case)	2015–2016	298		298			298	
Loss of computer (8 cases)	2015–2016	8,094		8,094			8,094	
Loss of furniture (8 cases)	2015–2016	1,800		1,800			1,800	
Loss of GPS navigation device (2 cases)	2015–2016	352		352			352	
Loss of image scanner (4 cases)	2015–2016	1,744		1,744			1,744	
Loss of keyboard (1 case)	2015–2016	115		115			115	
Loss of office equipment (1 case)	2015–2016	109		109			109	
Loss of printer (2 cases)	2015–2016	1,539		1,539			1,539	
Loss of small appliance (1 case)	2015–2016	200		200			200	
Loss of software (8 cases)	2015–2016	3,048		3,048			3,048	
Loss of tablet (2 cases)	2015–2016	655		655			655	
Loss of television (3 cases)	2015–2016	471		471			471	
Senate								
Loss due to claims for living allowance in the National Capital Region and/or travel expenses (4 cases)	2012–2013	314,758	141,408	456,166	446,921	9,245		
Loss following a review of claims for living allowance in the Capital Region and/or travel expenses and/or office expenses (15 cases)	2015–2016	694,161		694,161	29,424	132,848	508,243 [1]	23,646
Privy Council								
Privy Council Office								
Theft of laptop (1 case)	2015–2016	695		695			695 [1]	
Theft of taxi chits (2 cases)	2009–2010	5,509		5,509	945		50	4,514
Public Safety and Emergency Preparedness								
Canada Border Services Agency								
Loss of revenues due to *Customs Act* infractions								
Misrepresentation — Value	2014–2015	2,567,929		2,567,929			2,567,929 [1]	
Non report/Smuggling	2013–2014	5,163,486		5,163,486	5,000		5,128,318	30,168
Other infractions	2013–2014	27,266		27,266	17,623			9,643
Other infractions	2015–2016	14,299		14,299		6,100	8,199	
Unauthorized use of acquisition card (1 case)	2015–2016	614		614		614		

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Correctional Service of Canada								
Damage due to accidental fire (19 cases)	2015–2016	18,655		18,655			18,655	
Damage due to inmate disturbance (92 cases)	2015–2016	58,061		58,061	1,968		56,093	
Damage due to intentional fire (11 cases)	2015–2016	393,095		393,095			391,794	1,301
Damage following motor vehicle accident (111 cases)	2013–2014	222,240	7,321	229,561	4,150		225,411	
Damage following motor vehicle accident (60 cases)	2014–2015	205,612	1,102	206,714	5,477	22,102	179,135	
Damage following motor vehicle accident (55 cases)	2015–2016	94,053		94,053	9,510	8,626	67,467	8,450
Damage to plate glass window (9 cases)	2015–2016	4,300		4,300	148		3,687	465
Damage to property and equipment (19 cases)	2014–2015	47,609		47,609		12,755	34,854	
Loss of asset inventories (92 cases)	2015–2016	88,501		88,501			88,501	
Loss of petty cash (4 cases)	2015–2016	750		750			750	
Loss originating from fraudulent inmate money order	2012–2013	10,391		10,391	5,617		4,774	
Vandalism to property and equipment (344 cases)	2014–2015	43,128		43,128	2,229	242	40,657	
Vandalism to property and equipment (418 cases)	2015–2016	48,994		48,994	1,217		45,249	2,528
Royal Canadian Mounted Police								
Damage to Crown vehicles and other transportation equipment (27 cases)	2012–2013	39,797		39,797	10,298		29,499	
Damage to Crown vehicles and other transportation equipment (616 cases)	2012–2013	1,687,182		1,687,182	295,452	1,090	1,390,640	
Damage to Crown vehicles and other transportation equipment (917 cases)	2013–2014	2,368,257		2,368,257	363,713	16,847	1,987,697	
Damage to Crown vehicles and other transportation equipment (37 cases)	2014–2015	88,577		88,577	4,735		83,842	
Damage to Crown vehicles and other transportation equipment (954 cases)	2014–2015	2,836,969	(51,860)	2,785,109	446,386	43,069	2,295,654	
Damage to government building (2 cases)	2015–2016	85,413		85,413			85,413	
Damage to government vehicle (18 cases)	2015–2016	92,111		92,111	4,822	22,056	60,238	4,995
Damage to government vehicle (848 cases)	2015–2016	2,158,520	334,428	2,492,948	292,623	345,077	1,845,298	9,950
Damage to vehicle (1,068 cases)	2010–2011	2,864,071	1,311	2,865,382	597,611		2,267,771	
Damage to vehicle (688 cases)	2011–2012	2,517,580	(18,587)	2,498,993	652,091		1,846,902	
Loss of government equipment (127 cases)	2015–2016	160,157		160,157			160,157	
Theft of exhibit (1 case)	2013–2014	116,231	322	116,553		300	541	115,712
Vandalism to cellular phone (1 case)	2015–2016	200		200			200	
Public Services and Procurement								
Department of Public Works and Government Services								
Administrative error on direct deposit (1 case)	2015–2016	9,053		9,053		8,698		355
Fraud — Pay officer	2006–2007	250,000		250,000	74,659	8,622		166,719

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraud — Public Service Pension Fund	2006–2007	1,185,000	(912,069)	272,931	83,566	2,000	129,767	57,598
Fraud — Public Service Pension Fund	2007–2008	87,464	(49,031)	38,433	1,870			36,563
Fraud — Public Service Pension Fund	2008–2009	58,187	74,834	133,021	6,053	—	109,830	17,138
Fraud — Public Service Pension Fund	2011–2012	71,131	—	71,131	11,355		2,000	57,776
Fraudulent use of acquisition card	2009–2010	4,087	—	4,087	2,099			1,988
Fraudulent use of taxi chits (2 cases)	2009–2010	21,156	—	21,156	270	260	1,156	19,470
Loss of money due to an illegal act	2004–2005	3,452,066	—	3,452,066	463,894	14,954	2,948,744 [1]	24,474
Malfeasance by an employee	2007–2008	2,775,542		2,775,542	951,630	13,899	1,476,777 [1]	333,236
Overpayment — Public Service Pension Fund	2007–2008	2,088,274	(1,644,255)	444,019	327,977	—	98,160	17,882
Overpayment — Public Service Pension Fund	2009–2010	211,459	—	211,459	108,271	3,171	52,245	47,772
Overpayment — Public Service Pension Fund	2010–2011	145,480	—	145,480	82,008	750	14,623	48,099
Overpayment — Public Service Pension Fund	2012–2013	174,014		174,014	74,506	19,919	—	79,589
Overpayment — Public Service Pension Fund	2013–2014	497,792		497,792	154,326	26,824	6,549	310,093
Overpayment — Public Service Pension Fund	2014–2015	124,567	—	124,567	15,782	99,012	9,766 [1]	7
Overpayment — Public Service Pension Fund (9 cases)	2015–2016	169,594	—	169,594	3,347	4,370	121,882	39,995
Sponsorship Program (2 cases)	2007–2008	2,568,561		2,568,561	1,248,512	—	—	1,320,049
Sponsorship Program	2008–2009	2,140,000	—	2,140,000	122,808	15,000	1,987,192	15,000
Unauthorized use of acquisition card (3 cases)	2014–2015	5,669	(312)	5,357	2,386	—	9 [1]	2,962
Unauthorized use of travel card (4 cases)	2014–2015	11,450		11,450	8,565	2,885	—	
Unauthorized use of travel card (4 cases)	2015–2016	8,697		8,697	3,045	4,199		1,453
Receiver General — Cheque Redemption Control Directorate								
Receiver General cheques including employment insurance warrants and Bank of Canada cheques —								
Misdirected direct deposits (11,723 cases)	2015–2016	8,332,870	—	8,332,870	6,474,678	593,198	1,264,994 [1]	—
Transport								
Department of Transport								
Damage to Crown vehicle (20 cases)	2015–2016	50,349	—	50,349	5,300	765	44,284	—
Destruction of building due to fire (2 cases)	2014–2015	120,504		120,504	18,283	14,763	85,008 [1]	2,450
Fraudulent travel claim (7 cases)	2009–2010	7,939	—	7,939	3,812	—		4,127
Unauthorized use of travel card (7 cases)	2015–2016	16,504	—	16,504	1,644	3,065	3,702 [1]	8,093
Treasury Board								
Treasury Board Secretariat								
Fraudulent benefit claims (health and dental plans) (5 cases)	2013–2014	189,739		189,739	32,381	—		157,358
Fraudulent benefit claims (5 cases)	2014–2015	70,725	—	70,725	3,429	400	—	66,896
Fraudulent benefit claim (4 cases)	2015–2016	320,150		320,150	—	176	—	319,974
Loss of laptop (11 cases)	2015–2016	9,220	—	9,220		836	8,384 [1]	

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*concluded*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2016–2017	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Veterans Affairs								
Department of Veterans Affairs								
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1992–1993	97,219	(5,634)	91,585	33,600	5,200	18,584	34,201
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999–2000	107,828	—	107,828	14,274		93,554 [1]	—
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1995–1996	71,625	(19,185)	52,440	19,289	—	5,947	27,204
Fraudulent endorsement of disability pension cheques cashed following death of payee	2003–2004	27,888		27,888				27,888
Fraudulent endorsement of disability pension cheques cashed following death of payee	2004–2005	30,108	(18,908)	11,200	3,091	2,405		5,704
Fraudulent endorsement of disability pension cheques cashed following death of payee	2006–2007	2,328	—	2,328	1,518	810	—	—
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases)	2008–2009	378,004	(1)	378,003	44,689		221,791	111,523
Fraudulent endorsement of disability pension cheques cashed following death of payee (7 cases)	2010–2011	743,112		743,112	141,218	—	586,967	14,927
Fraudulent endorsement of disability pension cheques cashed following death of payee	2011–2012	49,698	—	49,698		—	—	49,698
Personal use of government charge card by an employee	2003–2004	13,704	—	13,704	1,352		12,352 [1]	—
Theft of disability pension payments following death of payee (3 cases)	2007–2008	51,893	(10,464)	41,429	12,699	946	—	27,784
Theft of disability pension payments following death of payee (6 cases)	2008–2009	83,556	(14,175)	69,381	15,047		39,985	14,349
Total		**1,291,290,105**	**(70,327,714)**	**1,220,962,391**	**634,126,031**	**71,878,377**	**243,107,386**	**271,850,597**

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[1] Amends previous year's *Public Accounts of Canada.*

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Section 3

2016–2017

Public Accounts of Canada

Professional and special services

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Professional and special services

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Professional and special services

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food	13,867,070		8,532,716	95,340	43,897,385	3,767,682
Canadian Grain Commission	562,963			7,752	500,164	311,669
	14,430,033	–	**8,532,716**	**103,092**	**44,397,549**	**4,079,351**
Canadian Heritage						
Department of Canadian Heritage	1,952,522		122,282	44,364	5,110,483	2,032,419
Canadian Radio-television and Telecommunications Commission	97,019				1,501,195	990,869
Library and Archives of Canada	1,751,704		525,239	28,194	2,342,468	706,877
National Film Board	161,440		8,503,113		116,585	169,049
Office of the Co-ordinator, Status of Women	556,785				11,275	174,234
The National Battlefields Commission	44,840		86,056		9,586	12,825
	4,564,310	–	**9,236,690**	**72,558**	**9,091,592**	**4,086,273**
Environment and Climate Change						
Department of the Environment	16,030,365		46,659,355	150,414	8,705,449	8,467,764
Canadian Environmental Assessment Agency	152,352		10,840		349,910	462,421
Parks Canada Agency	4,281,093		123,702,113	71,563	7,572,257	7,301,950
	20,463,810	–	**170,372,308**	**221,977**	**16,627,616**	**16,232,135**
Families, Children and Social Development						
Department of Employment and Social Development	376,252,777			8,098,184	198,407,369	9,017,832
Canadian Centre for Occupational Health and Safety	480,202					103,143
	376,732,979	–	-	**8,098,184**	**198,407,369**	**9,120,975**
Finance						
Department of Finance	1,838,781			48,193	1,255,236	654,899
Financial Consumer Agency of Canada	837,911			495	402,173	328,700
Financial Transactions and Reports Analysis Centre of Canada	40,693		15,745	3,880	3,153,273	413,141
Office of the Auditor General	2,086,699			30,597	402,499	604,063
Office of the Superintendent of Financial Institutions	80,092			150	7,607,706	280,233
	4,884,176	–	**15,745**	**83,315**	**12,820,887**	**2,281,036**

The detailed information is available at http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2017/index-eng.html. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services;
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to an individual or organization aggregating to $100,000 or over. This detail includes the name and location of the payee, together with the total amount paid; and,
- the total amount and the total number of payees, for each main classification of services, of payments to an individual or organization aggregating to less than $100,000.

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
3,837,906	2,589,508	3,511,685	12,490,384	837,786	314,827	4,001,575	15,203,256	112,947,120
202,265	131,101	21,039	260,974	174,288	15,442	450,953	167,610	2,806,220
4,040,171	**2,720,609**	**3,532,724**	**12,751,358**	**1,012,074**	**330,269**	**4,452,528**	**15,370,866**	**115,753,340**
2,001,876	541,839	1,052,745	1,173,890	509,289	190,499	1,281,118	7,201,971	23,255,497
80,184	912,060	140,110	17,455	383,273	155,557	501,202	110,261	4,889,185
606,537	44,114	1,542,423		221,505	197,755	458,122	5,901,528	14,326,466
133,379	968,340	123,045	190,770	160,429		248,216	2,497,217	13,231,383
27,642		300	83,304	85,025	54,041	61,891	321,527	1,376,024
90,611		446,193		16,236	20,559	9,888	73,784	810,578
2,940,229	**2,466,353**	**3,304,816**	**1,465,419**	**1,375,757**	**618,411**	**2,560,437**	**16,106,288**	**57,889,133**
9,783,318	8,942,615	3,454,844	28,154,543	1,231,326	3,502,371	6,528,503	5,088,903	146,699,770
1,982,925	915,029	2,154	169,761	112,293	99,971	247,648	52,241	4,637,545
4,493,265	1,050,851	2,953,202	4,041,436	946,787	1,363,576	2,435,549	44,707,151	204,920,793
16,259,508	**10,908,495**	**6,410,200**	**32,365,740**	**2,290,406**	**4,965,918**	**9,211,700**	**49,848,295**	**356,258,108**
12,956,399	10,232,485	7,269,308	2,019,835	1,451,269	972,088	9,684,894	3,104,800	639,467,240
		2,159		56,629		41,742	705,622	1,389,497
12,956,399	**10,232,485**	**7,271,467**	**2,019,835**	**1,507,898**	**972,088**	**9,726,636**	**3,810,422**	**640,856,737**
4,206,765	81,225	523,109	80,547	959,141	239,587	678,624	604,920	11,171,027
432,148				89,684	56,110	121,910	898,354	3,167,485
784,397	22,000	93,215		201,560	13,748	640,868	156,880	5,539,400
101,546	38,189	177,598		936,111	21,984	1,032,398	115,506	5,587,190
912,429		189,921		658,083	86,424	1,302,349	2,346,123	13,463,510
6,437,285	**141,414**	**983,843**	**80,547**	**2,884,579**	**417,853**	**3,776,149**	**4,121,783**	**38,928,612**

Professional and special services—*continued*

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	**118,919,426**	–	**246,916,958**	**572,727**	**12,386,538**	**4,615,140**
Global Affairs						
Department of Foreign Affairs, Trade and Development	43,026,004		5,558,200	362,099	28,487,650	7,607,688
Export Development Canada (Canada Account)	8,210,494					
International Joint Commission (Canadian Section)	210,386		94,730		8,436	110,588
	51,446,884	–	**5,652,930**	**362,099**	**28,496,086**	**7,718,276**
Health						
Department of Health	9,134,111		367,467	378,652,390	33,319,152	5,957,482
Canadian Food Inspection Agency	6,809,471		1,692,343	1,293,444	19,648,794	2,839,997
Canadian Institutes of Health Research	150,247			12,336	1,575,325	225,464
Patented Medicine Prices Review Board	8,695			433	53,784	97,736
Public Health Agency of Canada	5,301,962		591,598	979,951	16,990,588	2,635,156
	21,404,486	–	**2,651,408**	**380,938,556**	**71,587,643**	**11,754,955**
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration	211,018,720		25,369	74,429,926	57,926,140	4,134,895
Immigration and Refugee Board	2,133,797			25,999	1,851,904	9,652,265
	213,152,517	–	**25,369**	**74,455,925**	**59,778,044**	**13,787,160**
Indigenous and Northern Affairs						
Department of Indian Affairs and Northern Development	11,590,112		75,045,392	1,287,670	30,162,113	3,825,658
Canadian High Arctic Research Station	70,979			2,985	136,948	99,042
	11,661,091	–	**75,045,392**	**1,290,655**	**30,299,061**	**3,924,700**
Infrastructure and Communities						
Office of Infrastructure of Canada	**4,221,463**	–	**19,719,189**	**34,675**	**6,451,359**	**762,560**

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
[illegible]	**[illegible]**	**7,545,601**	**30,354,218**	**1,545,404**	**2,420,706**	**8,492,092**	**4,699,836**	**465,058,281**
[illegible]	[illegible]	73,541,310	4,569,009	15,710,773	17,725,989	16,314,994	4,766,465	259,950,001
								8,210,494
		23,132	878,374	31,245	18,219	27,196	177,652	1,579,958
[illegible]	**[illegible]**	**73,564,442**	**5,447,383**	**15,742,018**	**17,744,208**	**16,342,190**	**4,944,117**	**269,740,453**
[illegible]	[illegible]	3,996,727	12,000,396	1,563,642	9,488,937	6,385,985	15,038,549	509,666,045
[illegible]	[illegible]	1,260,619	16,764,080	2,147,518	394,151	2,826,873	18,860,594	82,200,762
[illegible]	[illegible]	306,634	64,449	361,773	519,497	454,196	1,191,992	5,382,729
[illegible]		886	319,638	27,478	36,517	61,400	319,365	2,246,625
[illegible]	[illegible]	48,358	17,957,399	710,923	2,242,685	2,495,956	29,884,258	84,311,528
[illegible]	**[illegible]**	**5,613,224**	**47,105,962**	**4,811,334**	**12,681,787**	**12,224,410**	**65,294,758**	**683,807,689**
[illegible]	[illegible]	3,574,987	980,066	603,082	4,039,179	3,175,146	16,071,484	391,708,868
[illegible]	[illegible]	1,200,705		226,393	66,823	687,167	474,688	16,654,910
[illegible]	**[illegible]**	**4,775,692**	**980,066**	**829,475**	**4,106,002**	**3,862,313**	**16,546,172**	**408,363,778**
[illegible]	[illegible]	3,326,840	16,825,777	814,741	2,003,696	3,559,193	22,411,260	266,655,101
[illegible]	[illegible]	691	607,827	97,316	329,034	26,714	211,495	1,656,781
[illegible]	**[illegible]**	**3,327,531**	**17,433,604**	**912,057**	**2,332,730**	**3,585,907**	**22,622,755**	**268,311,882**
[illegible]	**[illegible]**	**1,298,907**	**549,750**	**111,544**	**225,805**	**500,588**	**173,895**	**39,389,918**

Professional and special services—*continued*

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Innovation, Science and Economic Development						
Department of Industry	20,301,380		654,361	369,992	51,832,594	4,761,594
Atlantic Canada Opportunities Agency	313,651		71,327	8,301	547,844	343,335
Canadian Northern Economic Development Agency	4,881				26,642	89,370
Canadian Space Agency	4,103,623		50,292,325	97,245	2,163,743	700,592
Copyright Board	167,733			570		45,392
Economic Development Agency of Canada for the Regions of Quebec	282,425		26,000		568,878	415,512
Federal Economic Development Agency for Southern Ontario	1,182,250			2,088	1,863,310	182,702
National Research Council of Canada	6,824,979		14,413,472	484,116	9,618,982	930,856
Natural Sciences and Engineering Research Council	337,455			8,820	2,044,525	186,704
Social Sciences and Humanities Research Council	283,310			5,180	1,075,906	308,909
Statistics Canada	6,097,827			101,188	3,608,093	1,474,732
Department of Western Economic Diversification	330,870	–	–	–	155,498	135,840
	40,230,384	**–**	**65,457,485**	**1,077,500**	**73,506,015**	**9,575,538**
Justice						
Department of Justice	2,903,298			359,552	8,917,092	2,971,274
Administrative Tribunals Support Service of Canada	285,821			63,259	1,257,063	2,103,519
Canadian Human Rights Commission	40,465			12,656	298,525	72,150
Courts Administration Service	1,913,738		323,200	22,980	620,566	2,310,336
Office of the Commissioner for Federal Judicial Affairs	349,807				562,179	179,999
Office of the Director of Public Prosecutions	1,011,615			89,726	481,721	625,471
Offices of the Information and Privacy Commissioners of Canada	429,826			10,502	491,150	456,451
Registrar of the Supreme Court of Canada	142,942				192,414	288,223
	7,077,512	**–**	**323,200**	**558,675**	**12,820,710**	**9,007,423**
National Defence						
Department of National Defence	342,057,297		1,967,273,475	208,672,660	122,771,218	22,638,548
Military Grievances External Review Committee	93,991			15,328	126,374	145,842
Military Police Complaints Commission	86,956			1,000	7,913	39,681
Office of the Communications Security Establishment Commissioner	130,900			715	26,852	17,990
	342,369,144	**–**	**1,967,273,475**	**208,689,703**	**122,932,357**	**22,842,061**
National Revenue						
Canada Revenue Agency	**167,988,579**	**–**	**16,087**	**2,193,016**	**112,096,434**	**3,598,070**
Natural Resources						
Department of Natural Resources	43,863,381		8,531,526	310,653	10,274,087	2,266,433
Canadian Nuclear Safety Commission	503,452		941,728	24,314	8,405,594	1,540,668
National Energy Board	722,226		179,462		3,428,418	392,777
Northern Pipeline Agency	121,982				18,393	326
	45,211,041	**–**	**9,652,716**	**334,967**	**22,126,492**	**4,200,204**

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
14,916,398	9,316,530	2,352,779	4,760,412	1,004,478	2,296,278	4,776,095	3,436,552	120,779,443
720,617	314,101	66,456		155,537	119,360	673,000	879,444	4,212,973
168,938				50,772	17,384	138,887	1,412,193	1,909,067
600,415	1,352,298	1,927,843	37,731,573	161,259	1,011,387	569,120	5,895,330	106,606,753
12,661	90,589			30,912	221,089	1,653	115,225	685,824
805,155	136,600	71,938		110,900	95,160	309,488	1,732,975	4,555,031
113,313	635,398	19,277	18,983	102,627	16,274	201,757	1,905	4,339,884
3,228,257	3,182,992	3,696,257	12,091,683	1,840,253	2,449,916	3,806,701		62,568,064
59,733	288,259	67,404		352,180	327,941	242,865	444,474	4,360,360
77,759	274,963	19,670		216,430	173,487	103,182	225,606	2,764,402
363,653	477,198	2,330,045	178,290	686,040	13,251	2,739,733	114,075,197	132,145,247
83,005	339,194	8,362		72,155	27,939	262,073	3,500,919	4,915,855
21,149,904	**16,407,722**	**10,560,031**	**54,780,941**	**4,783,543**	**6,769,466**	**13,824,554**	**131,719,820**	**449,842,903**
1,290,971	1,128,230	2,231,574	560,537	4,932,985	175,862	3,213,046	6,307,069	34,991,490
318,218	1,341,339	24,812	1,295	253,287	11,398	566,078	667,291	6,893,380
83,268	105,641	18,875	47,128	68,677	88,716	170,126	737,962	1,744,189
170,418	126,954	2,668,636		96,115	52,134	162,616	516,540	8,984,233
1,901,921	451,401	12,430		8,613,330	131,295	738,620	111,395	13,052,377
45,522,721		683,106		1,221,945	121,436	298,178	2,668,864	52,724,783
466,123	502,683	69,324		115,549	1,819,851	441,354	445,276	5,248,089
9,595	14,041	959,519	6,270	228,322	4,132	98,527	270,378	2,214,363
49,763,235	**3,670,289**	**6,668,276**	**615,230**	**15,530,210**	**2,404,824**	**5,688,545**	**11,724,775**	**125,852,904**
13,589,216	40,929,128	92,520,051	11,188,900	5,206,755	35,267,563	128,864,039	521,018,661	3,511,997,511
14,972	122,678	7,129		14,406	9,964	51,230		601,914
67,350	7,630	4,165		19,596		50,419	210,091	494,801
10,787	42,480	650		12,916		3,820	21,438	268,548
13,682,325	**41,101,916**	**92,531,995**	**11,188,900**	**5,253,673**	**35,277,527**	**128,969,508**	**521,250,190**	**3,513,362,774**
68,028,272	**872,620**	**6,957,146**	**663,395**	**6,008,839**	**99,089**	**10,201,998**	**6,066,679**	**384,790,224**
6,460,826	5,385,465	3,649,073	14,933,221	999,960	1,617,373	3,562,403	1,254,233	103,108,634
185,085	416,398	416,917	1,276,054	268,486	555,467	1,951,450	599,313	17,084,926
634,927	1,262,545	131,740	15,000	306,972	344,320	839,488	2,893,047	11,150,922
22,446	34,813						20,011	217,971
7,303,284	**7,099,221**	**4,197,730**	**16,224,275**	**1,575,418**	**2,517,160**	**6,353,341**	**4,766,604**	**131,562,453**

Professional and special services—*continued*

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Office of the Governor General's Secretary						
Office of the Governor General's Secretary	**303,597**	–	–	**33,104**	**811,752**	**419,812**
Parliament						
House of Commons	1,438,753			265,595	14,077,526	306,565
Library of Parliament	53,327			29,745	1,344,681	11,288
Office of the Conflict of Interest and Ethics Commissioner	188,810				441,077	
Parliamentary Protective Service	659,053			163,340	950,269	2,250
Senate	385,736		11,919	74,671	757,757	27,914
Office of the Senate Ethics Officer	31,410					–
	2,757,129	–	**11,919**	**533,351**	**17,571,310**	**348,017**
Privy Council						
Privy Council Office	444,588				17,722,780	2,156,691
Canadian Intergovernmental Conference Secretariat	216,729			212	21,341	1,016,003
Canadian Transportation Accident Investigation and Safety Board	327,546		4,692	15,112	79,125	274,100
Office of the Chief Electoral Officer	1,160,309			31,585	16,898,437	819,348
Office of the Commissioner of Official Languages	182,612		9,684	8,298	131,666	431,957
Security Intelligence Review Committee	143,687			–	50,564	73,082
	4,475,471	–	**14,376**	**55,207**	**34,909,915**	**4,771,181**
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness	2,454,213			12,509	2,978,400	2,592,852
Canada Border Services Agency	32,357,926		147,790	31,083,223	136,068,683	5,979,803
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	59,233			2,334	135,034	147,100
Correctional Service of Canada	16,180,845		3,370,354	158,596,382	12,885,783	4,898,793
Office of the Correctional Investigator of Canada	5,679			61	49,125	81,874
Parole Board of Canada	348,326			37,451	573,480	439,220
Royal Canadian Mounted Police	99,682,569		21,593,685	80,395,524	59,654,366	–
Royal Canadian Mounted Police External Review Committee	77,044			–	1,152	114,737
	151,165,835	–	**25,111,829**	**270,127,484**	**212,346,025**	**14,254,379**
Public Services and Procurement						
Department of Public Works and Government Services	326,675,405	434,492,484	388,775,199	512,769	147,155,815	45,056,717
Public Service Commission	514,424			67,164	2,139,046	326,565
Shared Services Canada	5,456,730		4,521,561	86,284	141,369,384	1,856,989
	332,646,559	**434,492,484**	**393,296,760**	**666,217**	**291,864,245**	**47,240,271**
Transport						
Department of Transport	21,705,707		29,027,313	934,673	17,614,025	3,504,434
Canadian Transportation Agency	22,204			5,435	820,624	118,511
	21,727,911	–	**29,027,313**	**940,108**	**18,434,649**	**3,622,945**

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
–	**127,553**	**3,734**	–	**15,542**	**289,160**	**43,953**	**175,433**	**2,223,640**
474,644	1,761,235	175,937	1,214,632	3,427,096	964,590	2,251,485	231,217	26,589,275
75,647	170,487	44,613		231,256	212,379	272,988	23,840	2,470,251
6,023		48,592		21,661		42,597	120,187	868,947
60,501	8,801	17,526,105		29,020	16,872	78,792	480	19,495,483
198,004	488,913	1,244	425,843	461,568	33,883	373,986	101,715	3,343,193
79,470	53,635			3,505		1,649	170	169,839
894,289	**2,483,071**	**17,796,491**	**1,640,475**	**4,174,106**	**1,227,724**	**3,021,497**	**477,609**	**52,936,988**
396,414	446,951	1,513,277	32,939	429,128	499,934	1,209,702	885,631	25,738,035
		47,746		3,209	6,633	12,086	73,874	1,397,835
171,783	293,553	61,418	7,270	38,274	93,615	380,612	44,796	1,791,896
115,989	2,646,594	241,195	372,770	264,046	839,300	804,903	457,521	26,651,997
1,000	1,079,935	50,419	1,208	40,122	180,126	278,683	249,121	2,644,831
	47,949	2,446		24,002		26,615	183,548	557,893
685,186	**4,514,982**	**1,916,501**	**414,187**	**798,781**	**1,619,608**	**2,712,601**	**1,894,491**	**58,782,487**
2,620,383	1,693,296	1,934,240	69,930	774,325	658,818	2,274,669	1,032,137	19,095,768
20,882,257	2,009,887	14,141,102	1,358,556	390,739	1,717,125	3,241,470	19,584,935	268,959,498
80,035	751,412	448		38,305	27,551	86,486	–	1,327,938
16,178,622	2,823,753	12,802,003	240,266	834,240	1,983,909	34,795,776	59,111,110	324,701,836
–	89,366	1,551		16,602		17,072	1,740	263,070
931,536	85,237	1,907		24,804	5,783	168,574	145,418	2,761,736
26,445,751	2,518,401	128,296,368	2,569,185	1,202,508	9,547,445	13,862,940	3,227,634	448,996,376
		–		10,959	38,431	12,163	–	254,486
67,138,584	**9,971,352**	**157,177,619**	**4,237,937**	**3,292,482**	**13,979,062**	**54,459,150**	**83,102,974**	**1,066,360,708**
17,843,102	130,000,552	35,201,535	31,565,095	1,755,866	6,388,158	8,835,714	235,538,893	1,809,797,304
1,003,189	840,784	309,543		60,268	257,631	671,783	2,032,307	8,222,704
1,301,585	50,982,885	4,175,204	21,800	309,092	812,934	7,361,404	1,110,594	219,766,446
20,147,876	**181,824,221**	**39,686,282**	**31,586,895**	**2,125,226**	**7,458,723**	**16,868,901**	**238,681,794**	**2,037,786,454**
13,243,820	11,703,520	4,247,309	9,827,103	1,294,429	2,063,251	4,699,051	9,059,495	128,924,130
	244,467		50,326	59,164	16,005	262,104	133,970	1,732,810
13,243,820	**11,947,987**	**4,247,309**	**9,877,429**	**1,353,593**	**2,079,256**	**4,961,155**	**9,193,465**	**130,656,940**

Professional and special services—*concluded*

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Treasury Board						
Treasury Board Secretariat	4,362,544	–		152,213	51,797,027	3,134,369
Canada School of Public Service	19,097			132,367	9,892,154	714,640
Office of the Commissioner of Lobbying	338,620			3,315	519,904	68,527
Office of the Public Sector Integrity Commissioner	298,213			2,400	180,442	41,260
	5,018,474	–	–	**290,295**	**62,389,527**	**3,958,796**
Veterans Affairs						
Department of Veterans Affairs	37,626,472			386,682,124	4,050,836	1,798,222
Veterans Review and Appeal Board	83,116			25		199,028
	37,709,588	–	–	**386,682,149**	**4,050,836**	**1,997,250**
Total	**2,000,562,399**	**434,492,484**	**3,028,353,865**	**1,338,415,135**	**1,475,324,011**	**204,194,508**

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
4,733,543	20,964,992	1,403,010	4,896,218	625,721	593,267	5,564,771	51,372,592	149,600,267
89,596	22,473	297,341		87,041	445,002	2,267,226	1,563,231	15,530,168
	154,565	3,423		8,424	42,257	44,597	59,908	1,243,540
	120,732	4,894	21,000	22,020		32,071	54,218	777,250
4,823,139	**21,262,762**	**1,708,668**	**4,917,218**	**743,206**	**1,080,526**	**7,908,665**	**53,049,949**	**167,151,225**
2,512,909	139,320	1,145,332		471,322	644,196	1,003,339	8,081,455	444,155,527
		58,205		17,756		64,195	11,999	434,324
2,512,909	**139,320**	**1,203,537**	**–**	**489,078**	**644,196**	**1,067,534**	**8,093,454**	**444,589,851**
461,227,009	**412,722,424**	**462,283,766**	**286,700,764**	**79,166,243**	**122,262,098**	**330,816,352**	**1,273,736,424**	**11,910,257,482**

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Section 4

2016–2017

Public Accounts of Canada

Acquisition of land, buildings and works

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Acquisition of land, buildings and works 4.2

Acquisition of land, buildings and works

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

The detailed information is available at http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2017/index-eng.html. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date, and
- the total amount of the current year's expenditures for contracts less than $250,000 (cost plus contracts of less than $25,000) with the total number of contractors.

Acquisition of land, buildings and works

(in dollars)

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food	–	**7,998,426**	**57,546,881**	–	**65,545,307**
Canadian Heritage					
Library and Archives of Canada	–		2,021,595		2,021,595
Office of the Co-ordinator, Status of Women			953,545		953,545
The National Battlefields Commission		147,292	665,479		812,771
	–	**147,292**	**3,640,619**	–	**3,787,911**
Environment and Climate Change					
Department of the Environment		93,137	711,654		804,791
Parks Canada Agency	1,020,992	329,887,514	29,303,542	4,984,459	365,196,507
	1,020,992	**329,980,651**	**30,015,196**	**4,984,459**	**366,001,298**
Finance					
Office of the Superintendent of Financial Institutions	–	–	**1,485,450**	–	**1,485,450**
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans	**542,996**	**267,011,938**	**20,796,487**	**270,778**	**288,622,199**
Global Affairs					
Department of Foreign Affairs, Trade and Development	–	**265,840**	**59,953,060**	**33,540,287**	**93,759,187**
Health					
Department of Health			960,153	–	960,153
Canadian Food Inspection Agency			155,837		155,837
Public Health Agency of Canada			75,232		75,232
	–	–	**1,191,222**	–	**1,191,222**

Acquisition of land, buildings and works—*continued*

(in dollars)

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
Indigenous and Northern Affairs					
Department of Indian Affairs and Northern Development			42,856,736		42,856,736
Canadian High Arctic Research Station			540,690		540,690
	–	–	**43,397,426**	–	**43,397,426**
Infrastructure and Communities					
Office of Infrastructure of Canada	**868,518**	–	–		**868,518**
Innovation, Science and Economic Development					
National Research Council of Canada		21,982	41,488,172		41,510,154
Statistics Canada			925,581		925,581
	–	**21,982**	**42,413,753**	–	**42,435,735**
Justice					
Administrative Tribunals Support Service of Canada			53,880		53,880
Canadian Human Rights Commission			354,279		354,279
Courts Administration Service			1,075,082		1,075,082
Offices of the Information and Privacy Commissioners of Canada			23,747		23,747
	–	–	**1,506,988**	–	**1,506,988**
National Defence					
Department of National Defence		172,707,818	267,074,790	80,606,300	520,388,908
Communications Security Establishment			8,358,194		8,358,194
	–	**172,707,818**	**275,432,984**	**80,606,300**	**528,747,102**
Natural Resources					
Department of Natural Resources		2,016,157	28,393,637	3,039,917	33,449,711
National Energy Board			128,965		128,965
	–	**2,016,157**	**28,522,602**	**3,039,917**	**33,578,676**
Privy Council					
Canadian Transportation Accident Investigation and Safety Board			3,773		3,773
Office of the Chief Electoral Officer			10,800		10,800
	–	–	**14,573**	–	**14,573**
Public Safety and Emergency Preparedness					
Canada Border Services Agency		910,748	27,270,360		28,181,108
Correctional Service of Canada		413,805	101,197,924		101,611,729
Royal Canadian Mounted Police	284,024	11,177,083	85,556,725	6,848,361	103,866,193
	284,024	**12,501,636**	**214,025,009**	**6,848,361**	**233,659,030**

Acquisition of land, buildings and works—*concluded*

(in dollars)

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
Public Services and Procurement					
Department of Public Works and Government Services	944,996	119,498,653	306,134,737	697,424	427,275,810
Transport					
Department of Transport	–	125,340,563	14,528,386	140,837	140,009,786
Veterans Affairs					
Department of Veterans Affairs	–	–	1,917,296	–	1,917,296
Total	3,661,526	1,037,490,956	1,102,522,669	130,128,363	2,273,803,514

Section 5

2016–2017

Public Accounts of Canada

Acquisition of machinery and equipment

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Acquisition of machinery and equipment

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Acquisition of machinery and equipment

(in dollars)

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons	Communications equipment
Agriculture and Agri-Food			
Department of Agriculture and Agri-Food	2,732,971		515,427
Canadian Grain Commission	42,957		159,166
	2,775,928	–	**674,593**
Canadian Heritage			
Department of Canadian Heritage	1,852		783,572
Canadian Radio-television and Telecommunications Commission	587		731,592
Library and Archives of Canada	34,443		335,520
National Film Board			72,866
Office of the Co-ordinator, Status of Women			33,984
The National Battlefields Commission	169,342		
	206,224	–	**1,957,534**
Environment and Climate Change			
Department of the Environment	3,252,438	56,602	2,368,332
Canadian Environmental Assessment Agency			62,114
Parks Canada Agency	13,799,223		1,598,817
	17,051,661	**56,602**	**4,029,263**
Families, Children and Social Development			
Department of Employment and Social Development	361,826		2,205,204
Canadian Centre for Occupational Health and Safety			
	361,826	–	**2,205,204**
Finance			
Department of Finance	1,676		3,461
Financial Consumer Agency of Canada			11,411
Financial Transactions and Reports Analysis Centre of Canada			69,394
Office of the Auditor General			146,813
Office of the Superintendent of Financial Institutions			282,830
	1,676	–	**513,909**
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans	**122,791,642**	**233,714**	**13,536,756**
Global Affairs			
Department of Foreign Affairs, Trade and Development	5,288,612		3,344,002
International Joint Commission (Canadian Section)			4,244
	5,288,612	–	**3,348,246**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer related equipment and software)	Other machinery and equipment[3]	Total
4,319,117	21,643,952	1,418,816	289,437	129,904	8,157,572	39,207,196
210,074	1,268,268	351,564		36,657	487,546	2,556,232
4,529,191	**22,912,220**	**1,770,380**	**289,437**	**166,561**	**8,645,118**	**41,763,428**
1,740,976	247,404	449,239		45,075	621,165	3,889,283
747,872	285	65,246		35,848		1,581,430
1,045,524	72,711	493,921		7,147	92,335	2,081,601
2,008,222		134,618			332,019	2,547,725
193,555		32,823		9,902	6,719	276,983
18,209	11,020		44,806	56,440	69,904	369,721
5,754,358	**331,420**	**1,175,847**	**44,806**	**154,412**	**1,122,142**	**10,746,743**
3,605,220	20,847,588	790,392		253,106	2,800,151	33,973,829
459,751	690	216,825		1,783		741,163
2,930,072	2,491,405	2,293,084	1,557,529	217,609	7,658,591	32,546,330
6,995,043	**23,339,683**	**3,300,301**	**1,557,529**	**472,498**	**10,458,742**	**67,261,322**
18,059,839	946,455	8,743,385		798,217	132,310	31,247,236
27,666		16,712		9,930		54,308
18,087,505	**946,455**	**8,760,097**	–	**808,147**	**132,310**	**31,301,544**
1,876,608		85,884		18,676	4,715	1,991,110
201,996		27,768				241,175
385,242		64,016		56,650		575,302
291,849		38,279		5,362		482,213
1,883,619		378,997			25,198	2,570,644
4,639,314	–	**594,944**	–	**80,688**	**29,913**	**5,860,444**
16,080,040	**17,416,143**	**5,353,891**	**759,943**	**869,033**	**26,988,800**	**204,029,962**
12,056,480	4,917,380	14,023,949	–	1,511,823	7,688,799	48,831,045
30,055		2,910		11,016		48,225
12,086,535	**4,917,380**	**14,026,859**	–	**1,522,839**	**7,688,799**	**48,879,270**

Acquisition of machinery and equipment—*continued*

(in dollars)

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons	Communications equipment
Health			
Department of Health	1,846,352		873,471
Canadian Food Inspection Agency	2,315,835		19,978
Canadian Institutes of Health Research			48,800
Patented Medicine Prices Review Board			1,403
Public Health Agency of Canada	165,994		303,860
	4,328,181	–	**1,247,512**
Immigration, Refugees and Citizenship			
Department of Citizenship and Immigration	35,645		786,936
Immigration and Refugee Board			85,078
	35,645	–	**872,014**
Indigenous and Northern Affairs			
Department of Indian Affairs and Northern Development	432,307		298,755
Canadian High Arctic Research Station	1,486		160
	433,793	–	**298,915**
Infrastructure and Communities			
Office of Infrastructure of Canada	**33,055**	–	**146,371**
Innovation, Science and Economic Development			
Department of Industry	741,729		1,490,727
Atlantic Canada Opportunities Agency	76,032		3,880
Canadian Northern Economic Development Agency			5,255
Canadian Space Agency	116,434		624,754
Copyright Board			538
Economic Development Agency of Canada for the Regions of Quebec	27,776		6,843
Federal Economic Development Agency for Southern Ontario	115		23,717
National Research Council of Canada	1,492,383		715,084
Natural Sciences and Engineering Research Council			9,486
Social Sciences and Humanities Research Council			4,569
Statistics Canada			213,572
Department of Western Economic Diversification			41,114
	2,454,469	–	**3,139,539**
Justice			
Department of Justice	2,069		560,462
Administrative Tribunals Support Service of Canada			128,163
Canadian Human Rights Commission			38,640
Courts Administration Service			213,188
Office of the Commissioner for Federal Judicial Affairs			6,887
Office of the Director of Public Prosecutions			167,698
Offices of the Information and Privacy Commissioners of Canada			446,528
Registrar of the Supreme Court of Canada			619,151
	2,069	–	**2,180,717**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer related equipment and software)	Other machinery and equipment[3]	Total
5,402,082	46,863,798	2,580,804	3,168	458,902	2,696,363	60,724,940
5,239,511	8,171,543	487,702		311,330	912,259	17,458,158
1,572,039		159,299		867	1,755	1,782,760
21,759		106		12,866		36,134
3,912,409	2,635,274	414,965	79,337	78,725	1,105,399	8,695,963
16,147,800	**57,670,615**	**3,642,876**	**82,505**	**862,690**	**4,715,776**	**88,697,955**
5,765,883	215,011	1,913,639		1,165,118	146,906	10,029,138
874,964	2,223	233,372		16,956	21,699	1,234,292
6,640,847	**217,234**	**2,147,011**	–	**1,182,074**	**168,605**	**11,263,430**
2,464,737	191,486	1,075,482	134,447	136,603	265,588	4,999,405
49,891	9,954	955		3,808	2,461	68,715
2,514,628	**201,440**	**1,076,437**	**134,447**	**140,411**	**268,049**	**5,068,120**
471,586	–	**725,838**	–	**1,982**	**9,556**	**1,388,388**
6,935,747	2,473,571	2,421,296		89,748	1,665,556	15,818,374
246,317		190,755		57,183		574,167
14,891		16,894		1,442	41	38,523
1,257,245	135,156,849	239,039	174,669	31,157	577,230	138,177,377
11,255		40,231			459	52,483
1,064,940		30,397			11,361	1,141,317
328,247		170,542		2,063	24,570	549,254
7,477,841	41,543,636	1,267,229	12,162,611	139,771	5,302,099	70,100,654
486,560		20,158		1,267	1,017	518,488
291,100		12,005		288	527	308,489
20,761,691	71,644	5,668,454		365,803	37,715	27,118,879
536,852		122,583		298		700,847
39,412,686	**179,245,700**	**10,199,583**	**12,337,280**	**689,020**	**7,620,575**	**255,098,852**
2,236,905	18,394	1,219,332		104,500	182,841	4,324,503
1,128,887	2,096	310,962		38,839	21,580	1,630,527
354,215		73,779		2,535		469,169
893,673		358,111		519,703	744,580	2,729,255
132,622		42,832		104	12,026	194,471
749,897	3,331	139,718		10,511	10,513	1,081,668
510,075		38,951		2,902		998,456
366,308	26,669	73,357		1,256	165,690	1,252,431
6,372,582	**50,490**	**2,257,042**	–	**680,350**	**1,137,230**	**12,680,480**

Acquisition of machinery and equipment—*continued*

(in dollars)

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons	Communications equipment
National Defence			
Department of National Defence	762,472,385	463,843,521	181,819,059
Military Grievances External Review Committee			94
Military Police Complaints Commission			8,303
Office of the Communications Security Establishment Commissioner			39,738
	762,472,385	**463,843,521**	**181,867,194**
National Revenue			
Canada Revenue Agency	**94,960**	–	**460,410**
Natural Resources			
Department of Natural Resources	619,304		388,773
Canadian Nuclear Safety Commission	150,705	136	396,783
National Energy Board	26,027		22,160
	796,036	**136**	**807,716**
Office of the Governor General's Secretary			
Office of the Governor General's Secretary	**1,247**	–	–
Parliament			
House of Commons		1,728	3,793,030
Library of Parliament			67,167
Office of the Conflict of Interest and Ethics Commissioner			13,374
Parliamentary Protective Service	223,364	67,585	509,005
Senate			81,907
Office of the Senate Ethics Officer			
	223,364	**69,313**	**4,464,483**
Privy Council			
Privy Council Office	90,458		149,806
Canadian Intergovernmental Conference Secretariat			50,184
Canadian Transportation Accident Investigation and Safety Board	67,014		9,289
Office of the Chief Electoral Officer			61,541
Office of the Commissioner of Official Languages	20		109,078
Security Intelligence Review Committee			6,935
	157,492	–	**386,833**
Public Safety and Emergency Preparedness			
Department of Public Safety and Emergency Preparedness			95,534
Canada Border Services Agency	829,340	402,208	5,384,294
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police			5,582
Correctional Service of Canada	11,633,862	2,314,967	204,056
Office of the Correctional Investigator of Canada			977
Parole Board of Canada	13,823		37,313
Royal Canadian Mounted Police	72,700,919	15,989,739	49,445,121
Royal Canadian Mounted Police External Review Committee			
	85,177,944	**18,706,914**	**55,172,877**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer related equipment and software)	Other machinery and equipment[3]	Total
168,338,524	201,111,895	27,265,421	8,843,205	3,369,868	413,083,141	2,230,147,019
7,947	17,321	4,113		3,468		32,943
59,020		30,062		4,690	2,253	104,328
1,435		29,647		165	1,899	72,884
168,406,926	**201,129,216**	**27,329,243**	**8,843,205**	**3,378,191**	**413,087,293**	**2,230,357,174**
19,275,265	**22,046**	**6,488,894**	–	**618,617**	**2,238,193**	**29,198,385**
8,532,092	14,485,278	987,871	38,765	317,035	3,066,589	28,435,707
3,714,614	402,599	157,466			13,063	4,835,366
1,858,913		61,017			14,151	1,982,268
14,105,619	**14,887,877**	**1,206,354**	**38,765**	**317,035**	**3,093,803**	**35,253,341**
313,753	**4,558**	**15,219**	–	**1,600**	**5,349**	**341,726**
7,858,853		2,043,263		556,516	2,249,538	16,502,928
921,443	2,821	146,474		27,014	6,615	1,171,534
99,686		31,561		1,257		145,878
22,025		13,981		7,860	24,829	868,649
900,037	22,463	364,256		60,716	136,993	1,566,372
10,345				15,657		26,002
9,812,389	**25,284**	**2,599,535**	–	**669,020**	**2,417,975**	**20,281,363**
4,834,158	470,081	978,845		35,298	86,012	6,644,658
118,402				5,008		173,594
481,577	17,990	17,780		22,068	66,984	682,702
710,528		98,411		80,898	5,662	957,040
168,693		42,025		10,002		329,818
369,337		1,934				378,206
6,682,695	**488,071**	**1,138,995**	–	**153,274**	**158,658**	**9,166,018**
1,707,074		764,610		54,408		2,621,626
12,244,645	9,260,171	1,782,040		77,455	681,565	30,661,718
85,359		39,789		3,484		134,214
4,905,257	3,748,397	2,482,748	18,664		17,805,538	42,813,489
7,703		10,794		3,444		22,918
67,716		451,021		4,487	1,720	576,080
41,556,538	9,281,674	6,940,214	41,918	4,868,571	11,377,905	212,202,599
433				2,109		2,542
60,574,725	**22,290,242**	**12,471,216**	**60,582**	**5,013,958**	**29,866,728**	**289,035,186**

Acquisition of machinery and equipment—*concluded*

(in dollars)

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons	Communications equipment
Public Services and Procurement			
Department of Public Works and Government Services	474,230		2,782,513
Public Service Commission			41,930
Shared Services Canada			67,171,289
	474,230	–	**69,995,732**
Transport			
Department of Transport	11,889,230	21,590	3,235,611
Canadian Transportation Agency			12,330
	11,889,230	**21,590**	**3,247,941**
Treasury Board			
Treasury Board Secretariat	152		34,582
Canada School of Public Service			1,102,245
Office of the Commissioner of Lobbying			1,869
Office of the Public Sector Integrity Commissioner			5,896
	152	–	**1,144,592**
Veterans Affairs			
Department of Veterans Affairs	910		32,618
Veterans Review and Appeal Board			
	910	–	**32,618**
Total	**1,017,052,731**	**482,631,790**	**351,730,969**

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[1] This category includes aircraft and related parts, $551,239,232; ships, boats and related parts, $166,527,747; road motor vehicles and related parts, $260,580,197; and miscellaneous vehicles and related parts, $38,705,555.

[2] This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment, safety and sanitation equipment, alarm and signal systems, etc.

[3] This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
45,584,074	887,320	24,078,601	3,670,146	703,146	40,274,862	118,454,892
644,094	2,877	71,320		15,798	5,771	781,790
312,234,527	508,514	1,067,902	59,465	63,282	16,646,068	397,751,047
358,462,695	**1,398,711**	**25,217,823**	**3,729,611**	**782,226**	**56,926,701**	**516,987,729**
8,084,895	176,065	519,970	1,258,073	49,662	4,512,122	29,747,218
191,536		22,642		173	8,267	234,948
8,276,431	**176,065**	**542,612**	**1,258,073**	**49,835**	**4,520,389**	**29,982,166**
3,580,073		337,235		85,130	13,357	4,050,529
295,244		250,338		4,048	1,542	1,653,417
38,816		10,763		1,082		52,530
103,808		13,210				122,914
4,017,941	–	**611,546**	–	**90,260**	**14,899**	**5,879,390**
949,908		624,900		607,325	14,307	2,229,968
87,076		48,604		6,577		142,257
1,036,984	–	**673,504**	–	**613,902**	**14,307**	**2,372,225**
790,697,538	**547,670,850**	**133,326,047**	**29,136,183**	**19,318,623**	**581,329,910**	**3,952,894,641**

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Section 6

2016–2017

Public Accounts of Canada

Transfer payments

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Transfer payments

The following statement presents the total amount spent as transfer payments in the current fiscal year, by department and agency, under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Transfer payments

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Agriculture and Agri-Food			
Department of Agriculture and Agri-Food	—	**559,794,171**	**930,651,067**
Canadian Heritage			
Department of Canadian Heritage	29,967,702	119,649,824	275,815,677
Library and Archives of Canada			
Office of the Co-ordinator, Status of Women			
	29,967,702	**119,649,824**	**275,815,677**
Environment and Climate Change			
Department of the Environment	242,354	507,314	7,093,100
Canadian Environmental Assessment Agency			245,500
Parks Canada Agency			167,003
	242,354	**507,314**	**7,505,603**
Families, Children and Social Development			
Department of Employment and Social Development	**53,027,345,599**	**27,042,824**	**1,101,074,882**
Finance			
Department of Finance	—	—	**66,524,138,543**
Fisheries, Oceans and the Canadian Coast Guard			
Department of Fisheries and Oceans	**64,631,409**	**3,412,587**	**90,000**
Global Affairs			
Department of Foreign Affairs, Trade and Development	**381,467**	**148,500,000**	—
Health			
Department of Health			121,137,292
Canadian Food Inspection Agency	42,111,439		
Canadian Institutes of Health Research	979,939,489		
Public Health Agency of Canada			7,400
	1,022,050,928	—	**121,144,692**

The detailed information is available at http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2017/index-eng.html. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid for each class of recipients;
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals $100,000 or over. Details include the name and location of the recipient together with the total amount paid; and
- the total amount and the total number of recipients, for each class of recipients, of all payments to a recipient aggregating to less than $100,000.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
28,784,776	**54,556,714**	**10,000**	–	**1,573,796,728**
10,816,615	724,759,324	22,577,742		1,183,586,884
38,007	1,500,000			1,538,007
	20,480,000			20,480,000
10,854,622	**746,739,324**	**22,577,742**	–	**1,205,604,891**
24,823,871	116,700,371	1,540,771		150,907,781
	4,332,682			4,578,182
1,027,290	11,561,261	3,039,124		15,794,678
25,851,161	**132,594,314**	**4,579,895**	–	**171,280,641**
1,169,923	**848,780,073**	**92,113,117**	–	**55,097,526,418**
492,820,000	**4,010,000**	–	–	**67,020,968,543**
186,308	**31,231,988**	–	–	**99,552,292**
4,089,481,218	**60,366,726**	**15,982,860**	–	**4,314,712,271**
	1,910,748,126			2,031,885,418
				42,111,439
42,900	44,266,488			1,024,248,877
2,265,773	187,232,897			189,506,070
2,308,673	**2,142,247,511**	–	–	**3,287,751,804**

Transfer payments—*continued*

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Immigration, Refugees and Citizenship			
Department of Citizenship and Immigration	**100,646,544**	**–**	**378,213,000**
Indigenous and Northern Affairs			
Department of Indian Affairs and Northern Development	11,911,453	793,731,646	944,032,799
Canadian High Arctic Research Station	10,000	701,483	389,743
	11,921,453	**794,433,129**	**944,422,542**
Infrastructure and Communities			
Office of Infrastructure of Canada	**–**	**1,098,342**	**1,749,513,758**
Innovation, Science and Economic Development			
Department of Industry	–	413,911,951	740,309,561
Atlantic Canada Opportunities Agency	–	115,834,578	215,474
Canadian Northern Economic Development Agency	296,304	5,084,862	15,182,189
Canadian Space Agency	39,605	10,332,482	–
Economic Development Agency of Canada for the Regions of Quebec	–	141,133,771	4,071,131
Federal Economic Development Agency for Southern Ontario	–	72,663,886	9,640,412
National Research Council of Canada	–	231,214,528	–
Natural Sciences and Engineering Research Council	1,142,066,653	–	–
Social Sciences and Humanities Research Council	748,676,303	–	–
Statistics Canada	–	–	–
Department of Western Economic Diversification	–	29,197,272	–
	1,891,078,865	**1,019,373,330**	**769,418,767**
Justice			
Department of Justice	911,448	–	335,317,131
Offices of the Information and Privacy Commissioners of Canada	–	–	–
	911,448	**–**	**335,317,131**
National Defence			
Department of National Defence	**2,161,102**	**9,500,000**	**5,177,394**
National Revenue			
Canada Revenue Agency	**319,659,267**	**–**	**(109,802)**
Natural Resources			
Department of Natural Resources	681,570	168,495,829	476,191,977
Canadian Nuclear Safety Commission	13,072	–	–
National Energy Board	53,720	–	–
	748,362	**168,495,829**	**476,191,977**
Office of the Governor General's Secretary			
Office of the Governor General's Secretary	**567,469**	**–**	**–**
Parliament			
House of Commons	–	–	–
Senate	48,283	–	–
	48,283	**–**	**–**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
18,166,327	**690,238,800**	–	–	**1,187,264,671**
	6,376,483,688	18,825,219		8,144,984,805
	6,001,510	–		7,102,736
–	**6,382,485,198**	**18,825,219**	–	**8,152,087,541**
–	**65,437,156**	**1,303,659,953**	–	**3,119,709,209**
5,608,000	508,525,667	–	–	1,668,355,179
–	126,233,381	20,195,798	–	262,479,231
–	15,128,137	2,956,044	–	38,647,536
34,499,965	10,643,516	–	–	55,515,568
–	123,704,025	5,516,749	–	274,425,676
–	99,978,186	11,563,365	–	193,845,849
22,112,748	89,722,851	–	–	343,050,127
–	–	–	–	1,142,066,653
–	–	–	–	748,676,303
–	100,000	–	–	100,000
–	104,580,484	18,965,760	–	152,743,516
62,220,713	**1,078,616,247**	**59,197,716**	–	**4,879,905,638**
709,270	37,414,518	110,321	–	374,462,688
–	489,416	–	–	489,416
709,270	**37,903,934**	**110,321**	–	**374,952,104**
131,196,474	**4,910,938**	–	–	**152,945,908**
–	–	–	–	**319,549,465**
1,576,584	62,845,456	–	–	709,791,416
450,517	1,404,539	–	–	1,868,128
–	740,639	–	–	794,359
2,027,101	**64,990,634**	–	–	**712,453,903**
–	–	–	–	**567,469**
977,354	–	–	–	977,354
415,411	–	–	–	463,694
1,392,765	–	–	–	**1,441,048**

Transfer payments—*concluded*

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
Privy Council			
Office of the Chief Electoral Officer	–	–	–
Public Safety and Emergency Preparedness			
Department of Public Safety and Emergency Preparedness			790,498,036
Correctional Service of Canada		–	
Royal Canadian Mounted Police	197,092,979	–	14,230,446
	197,092,979	–	**804,728,482**
Public Services and Procurement			
Department of Public Works and Government Services	–	–	–
Transport			
Department of Transport	**255,258**	**154,858,501**	**166,068,469**
Treasury Board			
Treasury Board Secretariat	378,056	–	
Office of the Public Sector Integrity Commissioner	25,157	–	
	403,213	–	–
Veterans Affairs			
Department of Veterans Affairs	**2,746,037,684**	–	–
Total	**59,416,151,386**	**3,006,665,851**	**74,589,362,182**

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
–	**1,211,213**	–	–	**1,211,213**
912,090	235,138,154	4,660,834	–	1,031,209,114
–	4,780,076	–	–	4,780,076
94,869	903,008	–	–	212,321,302
1,006,959	**240,821,238**	**4,660,834**	–	**1,248,310,492**
–	–	**593,474,916**	**(562,019,871)**	**31,455,045**
479,237	**23,154,422**	**34,373,223**	–	**379,189,110**
731,560	–	–	–	1,109,616
–	–	–	–	25,157
731,560	–	–	–	**1,134,773**
11,114,195	**17,482,455**	–	–	**2,774,634,334**
4,880,501,282	**12,627,778,885**	**2,149,565,796**	**(562,019,871)**	**156,108,005,511**

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Section 7

2016–2017

Public Accounts of Canada

Public debt charges

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Public debt charges 7.2

Public debt charges

Public debt charges include:

- the interest on unmatured debt and on other accounts;
- the amortization of premiums and discounts on unmatured debt; and
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of the current year's public debt charges.

Public debt charges

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2016–2017
Unmatured Debt			
Interest on marketable bonds[1]			
Payable in Canadian currency			
CA135087A461 – Sept 2017	1.50	7,968,079,000	133,410,887
CA135087A610 – June 2023	1.50	14,200,000,000	212,804,945
CA135087A875 – March 2018	1.25	9,284,048,000	126,959,358
CA135087B295 – Aug 2016	1.00		45,622,230
CA135087B378 – Sept 2018	1.25	10,200,000,000	127,500,000
CA135087B451 – June 2024	2.50	13,800,000,000	344,684,066
CA135087B600 – Feb 2017	1.50		147,712,492
CA135087B865 – March 2019	1.75	10,200,000,000	178,500,000
CA135087B949 – Dec 2047	1.25	8,085,616,000	85,569,122
CA135087C699 – May 2016	1.00		6,576,354
CA135087C855 – Sept 2019	1.75	16,700,000,000	251,715,078
CA135087C939 – Dec 2065	2.75	3,500,000,000	96,161,859
CA135087D275 – Aug 2017	1.25	10,119,320,000	186,770,550
CA135087D358 – Dec 2048	2.75	12,100,000,000	278,917,601
CA135087D507 – June 2025	2.25	13,100,000,000	294,480,082
CA135087D689 – Nov 2016	1.00		49,558,421
CA135087D929 – March 2020	1.50	23,200,000,000	203,012,247
CA135087E265 – Feb 2018	1.25	14,662,123,000	231,300,994
CA135087E349 – May 2017	0.25	7,940,190,000	21,266,518
CA135087E596 – Sept 2020	0.75	13,000,000,000	97,500,000
CA135087E679 – June 2026	1.50	13,500,000,000	188,609,081
CA135087E752 – Nov 2017	0.25	10,162,316,000	31,609,200
CA135087F254 – March 2021	0.75	13,800,000,000	103,500,000
CA135087F338 – May 2018	0.25	13,909,526,000	36,516,654
CA135087F585 – Sept 2021	0.75	15,000,000,000	89,924,163
CA135087F668 – Aug 2018	0.50	15,324,672,000	61,686,202
CA135087F825 – June 2027	1.00	9,000,000,000	34,438,130
CA135087F908 – Nov 2018	0.50	15,600,000,000	42,953,720
CA135087G328 – March 2022	0.50	15,000,000,000	21,309,716
CA135087G401 – Feb 2019	0.50	15,600,000,000	23,718,187
CA135087G658 – May 2019	0.75	11,700,000,000	7,292,465
CA135087TZ75 – March 2021	10.50	567,361,000	59,572,905
CA135087UE28 – June 2021	9.75	286,188,000	27,877,778
CA135087UL60 – Dec 2021	4.25	8,064,564,750	341,219,811
CA135087UM44 – June 2022	9.25	206,022,000	19,039,584
CA135087UT96 – June 2023	8.00	2,358,552,000	188,511,372
CA135087VH40 – June 2025	9.00	2,303,156,000	207,094,219
CA135087VS05 – Dec 2026	4.25	7,739,077,500	327,448,020
CA135087VW17 – June 2027	8.00	4,035,975,000	322,582,324
CA135087WL43 – June 2029	5.75	10,903,380,000	627,943,225

Public debt charges—*continued*

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2016–2017
CA135087WV25—Dec 2031	4.00	8,217,034,000	327,220,596
CA135087XG49—June 2033	5.75	12,432,905,000	728,289,744
CA135087XQ21—Dec 2036	3.00	7,353,684,000	219,630,605
CA135087XW98—June 2037	5.00	13,259,713,000	670,783,153
CA135087YB43—June 2016	4.00	—	46,673,211
CA135087YF56—June 2017	4.00	7,995,404,000	338,428,304
CA135087YK42—Dec 2041	2.00	7,624,593,000	151,813,860
CA135087YL25—June 2018	4.25	10,522,764,000	450,619,346
CA135087YQ12—June 2041	4.00	15,361,345,000	622,791,516
CA135087YR94—June 2019	3.75	17,650,000,000	661,268,887
CA135087YZ11—June 2020	3.50	13,100,000,000	458,080,128
CA135087ZH04—Dec 2044	1.50	8,623,538,000	128,778,011
CA135087ZJ69—June 2021	3.25	11,500,000,000	373,407,738
CA135087ZL16—June 2016	2.00	—	23,834,512
CA135087ZQ03—Sept 2016	2.75	—	90,517,480
CA135087ZS68—Dec 2045	3.50	16,400,000,000	573,474,359
CA135087ZU15—June 2022	2.75	12,700,000,000	348,930,174
CA135087ZV97—March 2017	1.50		119,370,039
		535,861,146,250	*12,216,781,223*
Less: Government's holdings and consolidation adjustment		(418,410,000)	—
		536,279,556,250	***12,216,781,223***
Payable in foreign currencies			
2001–2003/19	8.25-9.70	26,039,442	2,861,237
2010–2020	3.50	2,837,800,000	96,589,299
2012–2017	0.88		29,979,338
2014–2019	1.63	3,989,700,000	63,795,469
2015–2018	1.13	4,654,650,000	52,509,481
		11,508,189,442	*245,734,824*
Less: Government's holdings		27,141,110	2,561,322
		11,481,048,332	***243,173,502***
		547,760,604,582	**12,459,954,725**
Retail Debt			
Canada savings bonds[2]			
S49—1994/95–2016/17	0.50	—	554,838
S50—1995/96–2017/18	0.50	94,521,974	722,565
S51—1996/97–2018/19	0.50	144,115,627	1,242,928
S52—1997/98–2017/18	0.50	160,417,681	1,156,355
S54—1998/99–2018/19	0.50	76,354,261	510,551
S55—1998/99–2018/19	0.50	5,442,100	35,886
S56—1998/99–2018/19	0.50	1,227,000	8,118
S57—1998/99–2018/19	0.50	856,452	5,387
S58—1998/99–2018/19	0.50	1,663,159	11,804
S59—1999/00–2019/20	0.50	1,054,034	6,797
S60—1999/00–2019/20	0.50	42,947,969	287,480
S61—1999/00–2019/20	0.50	3,614,509	22,880
S62—1999/00–2019/20	0.50	1,657,741	10,804
S63—1999/00–2019/20	0.50	923,225	6,044
S64—1999/00–2019/20	0.50	1,693,236	11,025
S65—2000/01–2020/21	0.50	1,631,959	10,214
S102—2006/07–2016/17	0.50	—	336,923
S103—2006/07–2016/17	0.50	—	23,257
S104—2006/07–2016/17	0.50	—	8,588
S105—2006/07–2016/17	0.50	—	7,953
S106—2006/07–2016/17	0.50		13,945

Public debt charges—*continued*

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2016–2017
S107—2007/08-2017/18	0.50	2,127,601	12,241
S108—2007/08-2017/18	0.50	117,422,383	677,637
S109—2007/08-2017/18	0.50	9,150,673	51,884
S110—2007/08-2017/18	0.50	2,892,485	17,603
S111—2007/08-2017/18	0.50	2,642,619	17,287
S112—2007/08-2017/18	0.50	3,379,459	19,415
S113—2008/09-2018/19	0.50	5,627,663	30,800
S114—2008/09-2018/19	0.50	155,899,441	874,932
S115—2008/09-2018/19	0.50	18,787,652	101,739
S116—2008/09-2018/19	0.50	8,787,361	49,039
S117—2008/09-2018/19	0.50	4,015,530	23,280
S118—2008/09-2018/19	0.50	4,580,701	24,869
S119—2009/10-2019/20	0.50	4,330,431	23,857
S120—2009/10-2019/20	0.50	123,703,857	696,597
S121—2009/10-2019/20	0.50	7,903,877	42,261
S122—2009/10-2019/20	0.50	2,761,056	14,356
S123—2009/10-2019/20	0.50	1,453,340	7,542
S124—2009/10-2019/20	0.50	1,980,532	11,154
S125—2010/11-2020/21	0.50	1,346,914	7,166
S126—2010/11-2020/21	0.50	178,642,287	999,964
S127—2010/11-2020/21	0.50	13,221,095	71,079
S128—2011/12-2021/22	0.50	215,886,238	1,210,168
S129—2011/12-2021/22	0.50	10,219,446	55,440
S131—2013/14-2016/17	0.50	–	947,880
S132—2014/15-2017/18	0.50	335,572,851	10,805,415
S133—2015/16-2018/19	0.50	764,593,786	4,673,948
S134—2016/17-2019/20	0.50	730,351,318	1,224,010
S916—2014/15-2015/16	0.50	–	472
S917—2014/15-2015/16	0.50	–	107
S918—2014/15-2015/16	0.50	–	5,844
S920—2015/16-2016/17	0.50	–	104
S921—2015/16-2016/17	0.50	–	55
S922—2015/16-2016/17	0.50	–	1,532
S923—2016/17-2016/17	0.50	–	17
S924—2016/17-2017/18	0.50	28,364	
S925—2016/17-2017/18	0.50	72,584	
S926—2016/17-2017/18	0.50	578,160	241
		3,266,080,631	*27,694,277*
Canada premium bonds[2]			
P3—1998/99-2018/19	1.20-1.40	137,984,822	2,519,150
P4—1998/99-2018/19	1.20-1.40	15,144,589	288,953
P5—1998/99-2018/19	1.20-1.40	3,861,176	72,630
P6—1998/99-2018/19	1.20-1.40	2,422,920	44,680
P7—1998/99-2018/19	1.20-1.40	12,559,764	252,734
P8—1999/00-2019/20	1.20	8,528,878	154,212
P9—1999/00-2019/20	0.70-0.80	47,481,273	530,501
P10—1999/00-2019/20	0.70-0.80	14,658,317	165,476
P11—1999/00-2019/20	0.70-0.80	5,566,635	63,500
P12—1999/00-2019/20	0.70-0.80	4,307,190	49,218
P13—1999/00-2019/20	0.70-0.80	10,405,249	114,723
P14—2000/01-2020/21	0.70	11,972,782	126,666
P51—2006/07-2016/17	1.00	–	
P52—2006/07-2016/17	0.70	–	230,718
P53—2006/07-2016/17	0.70	–	73,749
P54—2006/07-2016/17	0.70	–	24,824
P55—2006/07-2016/17	0.70	–	22,112
P56—2006/07-2016/17	0.70	–	141,161

Public debt charges—*continued*

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2016–2017
P57—2007/08–2017/18	0.70	11,300,975	99,963
P58—2007/08–2017/18	1.40-0.80	45,157,117	610,211
P59—2007/08–2017/18	1.40-0.80	11,296,971	160,537
P60—2007/08–2017/18	1.40-0.80	3,348,905	53,347
P61—2007/08–2017/18	1.40-0.70	2,676,916	44,476
P62—2007/08–2017/18	1.40-0.70	6,915,565	109,717
P63—2008/09–2018/19	1.40	7,988,978	132,600
P64—2008/09–2018/19	1.20-1.40	86,036,496	1,246,289
P65—2008/09–2018/19	1.20-1.40	46,544,946	664,805
P66—2008/09–2018/19	1.20-1.40	19,183,494	267,930
P67—2008/09–2018/19	1.20-1.40	11,343,616	150,561
P68—2008/09–2018/19	1.20-1.40	12,479,001	163,580
P69—2009/10–2019/20	1.20	11,749,371	149,590
P70—2009/10–2019/20	0.70-0.80	44,300,032	359,432
P71—2009/10–2019/20	0.70-0.80	26,354,438	217,293
P72—2009/10–2019/20	0.70-0.80	10,318,823	83,944
P73—2009/10–2019/20	0.70-0.80	7,889,422	64,627
P74—2009/10–2019/20	0.70-0.80	7,043,501	55,816
P75—2010/11–2020/21	0.70	5,902,281	43,470
P76—2010/11–2020/21	1.40-0.80	63,983,570	816,933
P77—2010/11–2020/21	1.40-0.80	44,242,138	593,685
P78—2011/12–2021/22	1.20-1.40	84,573,532	1,160,814
P79—2011/12–2021/22	1.20-1.40	38,876,355	527,746
P82—2013/14–2016/17	1.40	—	896,314
P83—2013/14–2016/17	1.40	—	347,297
P84—2014/15–2017/18	1.20-1.40	61,253,219	1,811,313
P85—2014/15–2017/18	1.20-1.40	34,594,121	459,210
P86—2015/16–2018/19	0.70-0.80	78,026,499	599,403
P87—2015/16–2018/19	0.70-0.80	56,569,192	433,391
P88—2016/17–2019/20	0.80	101,092,486	341,008
P89—2016/17–2019/20	0.80	36,421,321	98,478
P966—2014/15–2015/16	1.00	—	9,350
P967—2014/15–2015/16	1.00	—	11,396
P968—2014/15–2015/16	1.00	—	37,509
P969—2015/16–2016/17	1.00	—	6,737
P970—2015/16–2016/17	0.70	—	1,199
P971—2015/16–2016/17	0.70	—	3,466
P972—2015/16–2016/17	0.70	—	7,532
P973—2016/17–2016/17	0.70	—	2,190
P974—2016/17–2017/18	0.80	270,174	553
P975—2016/17–2017/18	0.80	295,613	—
P976—2016/17–2017/18	0.80	14,338,644	8,365
		1,267,261,307	*17,727,084*
		4,533,341,938	**45,421,361**
Medium-term notes			
Payable in foreign currencies			
2013/14–2016/17	floating	—	2,901,888
2013/14–2019/20	1.85	66,495,000	1,201,200
2013/14–2019/20	floating	66,495,000	517,755
2013/14–2019/20	floating	166,237,500	1,335,487
2013/14–2020/21	2.30	66,495,000	1,521,814
2014/15–2020/21	floating	166,237,500	1,322,828
2014/15–2020/21	floating	132,990,000	1,038,476
2014/15–2020/21	floating	332,475,000	2,596,191
2014/15–2020/21	floating	66,495,000	513,037
2014/15–2020/21	0.15	212,835,000	308,966
2015/16–2021/22	floating	66,495,000	536,942
2015/16–2019/20	1.45	66,495,000	943,170
2015/16–2018/19	floating	332,475,000	2,332,330
2015/16–2019/20	1.28	199,485,000	2,514,018
2016/17–2019/20	floating	199,485,000	1,229,013

Public debt charges—*continued*

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2016–2017
2016/17–2019/20	floating	132,990,000	649,506
2016/17–2019/20	floating	332,475,000	726,615
		2,606,655,000	**22,189,236**
Total interest on unmatured debt		**554,900,601,520**	**12,527,565,322**
Amortization of discounts on Treasury bills			
Amortization of discounts on 2015–2016 issues		–	206,165,289
Amortization of discounts on 2016–2017 issues		136,700,000,000	530,915,408
		136,700,000,000	*737,080,697*
Amortization of discounts on Canada bills			
Amortization of discounts on 2015–2016 issues		–	3,238,603
Amortization of discounts on 2016–2017 issues		3,521,450,189	24,461,216
		3,521,450,189	*27,699,819*
		140,221,450,189	***764,780,516***
Amortization of discounts and premiums on marketable bonds		–	202,982,179
Amortization of discounts and premiums on real return bonds		–	(135,995,452)
Amortization of discounts and premiums on foreign bonds		–	5,993,750
Consumer price index adjustments on real return bonds		–	1,098,016,857
		–	***1,170,997,334***
Total amortization of premiums and discounts on other debts		**140,221,450,189**	**1,935,777,850**
Cross-currency swap revaluation	**various**	**7,763,876,882**	**(334,741,736)**
Servicing costs and costs of issuing new borrowings	**various**		**10,049,410**
Unamortized discounts and premiums on market debt	**various**	**5,321,997,204**	
Obligation related to capital leases	**various**	**3,225,837,581**	**199,601,363**
Other unmatured debt	**various**	**2,198,770,224**	**81,744,371**
Total public debt charges related to unmatured debt		**713,632,533,600**	**14,419,996,580**
Pension and other future benefits (interest)			
Public sector pensions			
Canadian Forces Pension Fund Account	various	173,590,110	
Canadian Forces Superannuation Account	various	45,208,526,862	1,977,892,099
Members of Parliament Retirement Compensation Arrangements Account	various	254,929,605	11,471,139
Members of Parliament Retiring Allowances Account	various	509,482,465	22,844,341
Public Service Pension Fund Account	various	322,529,984	–
Public Service Superannuation Account	various	94,209,273,550	4,128,334,225
Reserve Force Pension Fund Account	various	(63,015,318)	
Retirement Compensation Arrangements Account			
RCA No. 1—Canadian Forces	various	409,218,089	17,658,754
RCA No. 1—Public Service	various	1,193,245,712	51,628,364
RCA No. 1—Royal Canadian Mounted Police	various	33,996,630	1,473,820
RCA No. 2—Public Service	various	717,522,186	34,240,959
Royal Canadian Mounted Police Pension Fund Account	various	16,302,316	–
Royal Canadian Mounted Police Superannuation Account	various	13,274,926,951	569,395,398
Supplementary Retirement Benefits Account (Judges)	various	223,713,819	1,509,639
Supplementary Retirement Benefits Account (Others)	various	815,777	5,823
		156,485,058,738	*6,816,454,561*
Allowance for pension adjustments	various	(4,769,000,000)	26,000,000
Consolidated Crown corporations and other entities	various	90,432,000	(143,729,000)
		151,806,490,738	***6,698,725,561***
Other employee and veteran future benefits			
Public Service Health Care Plan and Pensioners' Dental Service Plan		29,203,000,000	801,000,000
Royal Canadian Mounted Police disability and other future benefits		6,702,000,000	242,000,000
Severance and other benefits		2,401,000,000	72,000,000

Public debt charges—*continued*

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2016–2017
Sick leave benefit plan		1,686,000,000	40,000,000
Veterans' disability and other future benefits		51,945,000,000	1,587,000,000
Worker's compensation		1,300,000,000	32,000,000
Consolidated Crown corporations and other entities		330,833,000	8,862,000
	various	***93,567,833,000***	***2,782,862,000***
Total public debt charges related to pension and other future benefits		**245,374,323,738**	**9,481,587,561**
Other liabilities			
Canada Pension Plan (net of securities held by the Canada Pension Plan investment Fund)	various	**105,507,587**	**1,287,987**
Government Annuities Account	various	**120,487,086**	**8,555,582**
Deposit accounts			
Canada Development Investment Corporation Holdback – Privatization	various	21,748,541	
Canada Hibernia Holding Corporation Abandonment reserve fund	various	98,374,361	536,338
Canada Labour Code – Wage Recovery Appeals	various	1,495,224	7,404
Swap collateral deposit		94,471,400	–
Contractors' security deposits	various	9,580,259	66,700
General security deposits	various	7,018,701	–
Non-interest bearing accounts		306,085,993	–
		538,774,479	***610,442***
Trust accounts			
Administered trust accounts	various	195,197	885
Canadian Security Intelligence Service Scholastic awards	various	26,540	119
Correctional Service of Canada Inmates' trust fund	various	18,899,212	5,646
Estates fund	various	14,642	–
Indian band funds	various	645,078,668	13,090,360
Indian estate accounts	various	26,414,433	351,692
Indian savings accounts	various	29,715,430	1,976,730
Indian Residential Schools Settlement Agreement Common Experience Payments	various	82,397,039	371,022
Royal Canadian Mounted Police – Benefit trust fund	various	2,303,677	7,595
Veterans administration and welfare trust fund	various	805,784	4,093
Non-interest bearing accounts		470,697	–
		806,321,319	***15,808,142***
Total deposit and trust accounts		**1,345,095,798**	**16,418,584**
Other specified purpose accounts			
Insurance and death benefit accounts			
Public Service death benefit account	various	3,626,907,397	154,846,365
Regular forces death benefit account	various	189,500,082	8,133,697
Non-interest bearing accounts		3,080,189	–
		3,819,487,668	***162,980,062***
Pension accounts			
Annuities agents' pension account	various		–
Locally engaged contributory pension account	various	82,075	–
Royal Canadian Mounted Police Dependants' pension fund	various	15,791,974	738,468
		15,874,049	***738,468***

Public debt charges—*concluded*

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2016–2017
Other accounts			
AgriInvest Program	various	5,429,282	27,751
AgriStability Program	various	47,754,052	
Common school funds—Ontario and Quebec	5.00	2,677,771	133,888 [3]
Courts Administration Service			
Special account	various	5,592,639	26,711
Indian moneys suspense account	various	45,064,628	747,843
Non-interest bearing accounts		176,404,626	
		282,922,998	***936,193***
Deferred revenue specified purpose accounts[4]			
Shared-cost agreements—Research—Agriculture	various		44,992
Social Sciences and Humanities Research Council—Trust fund	various		1,037
Total other specified purpose accounts		**4,118,284,715**	**164,700,752**
Special drawing rights allocations	various	[5]	**16,686,378**
Total public debt charges related to other liabilities		***5,689,375,186***	***207,649,283***
Consolidated specified purpose accounts (interest)			
The National Battlefields Commission—Trust fund	various	814,422	3,548
Ship-Source Oil Pollution Fund	various	409,454,882	3,214,795
Mackenzie King trust account	various	225,000	4,793
Endowments for health research	various	75,000	19,703
Social Sciences and Humanities Research Council			
Queen's Fellowship fund	various	250,000	1,627
Non-interest bearing accounts		3,632,600,649	-
Total public debt charges related to consolidated specified purpose accounts		**4,043,419,953**	**3,244,466**
Total public debt charges before consolidation adjustment		**968,739,652,477**	**24,112,477,890**
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		**(4,043,419,953)**	**(3,244,466)**
Total public debt charges		**964,696,232,524**	**24,109,233,424**
Comprised of:			
Total public debt charges under statutory authorities before provision and consolidation adjustments			21,165,999,156
Total public debt charge provision			2,946,478,734
Consolidation adjustments			(3,244,466)
Total public debt charges			**24,109,233,424**

[1] The months and years stated for each marketable bonds series correspond to the month and year of maturity.

[2] The years stated for each bond series correspond to the year of issuance and year of maturity.

[3] Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

[4] Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume 1.

[5] No amount of principal is shown since the closing balance of this liability account is reported with the Foreign exchange accounts in Section 8 of Volume 1.

Section 8

2016–2017

Public Accounts of Canada

Payments of claims against the Crown, ex gratia payments and court awards

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Payments of claims against the Crown

This statement provides, by ministry and by departments and agencies, details for all payments of claims against the Crown of $1,000 or over. Payments of less than $1,000 are reported as one amount at the end of each department and agency, together with the total number of such payments. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Payments of claims against the Crown

(in dollars)

Description and payee	Amount
Agriculture and Agri-Food	
Department of Agriculture and Agri-Food	
Accident involving a Crown vehicle	
Aviva Canada Inc for	
Baglole S	4,338
Noble Spuds Ltd	20,646
Saskatchewan Government Insurance for	
Friesen RL	1,430
Out of court settlement of claim related to an accident involving a Crown vehicle	
Cox & Palmer in trust for	
Tim's Crane Service Inc	96,000
Settlement of claim related to a grievance	
Name withheld	17,000
Name withheld	25,000
Settlement of claim related to damaged property	
Innotech Windows & Doors for	
University of British Columbia	1,428
Settlement of claim related to damaged vehicle	
Star Motors Collision Centre for	
Suttie S	1,730
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld	2,099
Payments under $1,000 (11)	3,879
	173,550
Canadian Grain Commission	
Settlement of claim arising from a motor vehicle accident	
Unifund Assurance Company for	
Qouldchikh O	1,420
Settlement of claim related to a grievance	
Name withheld	30,000
	31,420
	204,970
Canadian Heritage	
Department of Canadian Heritage	
Settlement for insurance deductible on rental car	
Budget Car Inc	1,000
Settlement of claim for damage to rented equipment	
Aérolande Inc	2,300
Creos Experts-Conseils	4,708
Settlement of claim related to employment	
Name withheld	40,000
Payments under $1,000 (4)	558
	48,566
Library and Archives of Canada	
Settlement of claim for relocation expenses	
Turcotte A	1,643
Payment under $1,000 (1)	66
	1,709
	50,275

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Environment and Climate Change	
Department of the Environment	
Accident involving a Crown vehicle	
ARI Financial Sercices Inc for	
Saskatchewan Government Insurance	1,524
Manitoba Public Insurance for	
Mukleja C	13,523
Compensation for costs associated with a polar bear hide replacement	
Kristjanson M	1,251
Compensation for costs associated with a windshield replacement	
Mcleod A	2,028
Out of court settlement of a lawsuit related to damages	
Dunton Rainville LLP in trust for	
OPSIS Gestion d'infractuctures Inc	90,000
Settlement of claim pursuant to the *Canadian Human Rights Act*	
Ramirez-Denegri M	20,000
Settlement of claim related to a grievance	
Legacy K	75,584
Peeris V for	
Estate of Fox D	1,814
Russell K	15,000
Settlement of claim related to employment	
Names withheld (2) payments from $1,256 to $2,035	3,291
Payments under $1,000 (20)	3,360
	227,375
Parks Canada Agency	
Compensation for damage to a boat	
Advantage Auto & Trailer	5,925
Aviva Canada Inc	13,036
Compensation for damage to equipment	
Fogarty J	1,114
MacDonald R	3,433
Compensation for damage to property	
Atco Electric	5,937
Compensation for damage to vehicle	
Alamo Rent A Car	2,985
Biggs D	1,719
Courtemanche Y	1,322
Elsom S	4,600
Enterprise Rent A Car	13,646
Gaudet D	1,104
Hertz Canada	1,515
Huynh S	2,875
Keyte J	2,557
Location Sauvageau Inc	1,625
McGillis D	1,501
Okanagan Aggregates Ltd	2,044
Security National Insurance Company	1,658
Springdale Forest Resources Inc	3,678
Compensation for expenses incurred following personal injuries	
Cuddy E	4,520
Compensation for loss of personal effects	
Bergman C	2,415
Payment of an arbitral award related to a contracting dispute	
Name withheld	5,970,863
Settlement of claim related to a lease	
Les Entreprises Skiwake Surf Inc	40,000
Settlement of claim related to damage to property	
Beach House Holdings Inc	64,150

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement of claim related to employment	
Name withheld	13,505
Settlement of claim related to grievance	
Name withheld	12,000
Settlement of claim related to leasehold interests	
Ridout Barron in trust for	
Glacier Park Lodge	750,000
Settlement of claim related to personal injury	
Borden Ladner Gervais LLP in trust for	
MacLeod K	175,000
Will Davidson LLP in trust for	
Name withheld	75,000
Settlement of claim to restore land to its original natural condition	
Buckhorn Sand and Gravel	39,810
Settlement of litigation related to water use and quality	
Minden Gross LLP in trust for	
Lo M & M	42,500
Payments under $1,000 (49)	19,768
	7,281,805
	7,509,180
Families, Children and Social Development	
Department of Employment and Social Development	
Accident involving a Crown vehicle	
Manitoba Public Insurance for	
Manitoba Telecom Services	4,081
Damage and other claims resulting from the Phoenix pay system transition	
Names withheld (2)	2,810
Reimbursement of expenses incurred for cancellation of a trip due to a recall on duty	
Name withheld	4,234
Settlement of claim for general damages related to relocation	
Name withheld	5,460
Settlement of claim for relocation expenses before the Public Service Labour Relations and Employment Board	
Name withheld	12,000
Settlement of claim for travel expenses due to an administrative error	
Name withheld	1,405
Settlement of claim pursuant to the *Canadian Human Rights Act*	
Names withheld (7)	136,500
Settlement of claim pursuant to the *Canadian Human Rights Act* and before the Public Service Labour Relations and Employment Board	
Names withheld (3)	16,000
Settlement of claim related to employment	
Names withheld (25)	254,052
Settlement of claim related to grievances before the Public Service Labour Relations and Employment Board	
Names withheld (9)	191,555
Settlement of claim related to grievances before the Public Service Staffing Tribunal	
Name withheld	51,076
Settlement of claim related to relocation expenses	
Brodeur L F	1,670
LeBlanc M	1,959
Melanson T	1,638
Names withheld (3)	27,852
Plamondon G	1,495
Ranger J	5,000
Savic V	2,320
St Denis G	1,166
Settlement of claim related to travel expenses	
Names withheld (2)	5,916
Settlement of claim under the *Canadian Human Rights Act* for compensation for wage lost and for compensation for tax gross up to medical adjudicators due to discriminatory practice	
Names withheld (3)	385,352

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement of contractual arrangement and claim for general damage	
Names withheld (2)	29,015,000
Payments under $1,000 (3,602)	89,636
	30,218,177
Finance	
Department of Finance	
Payment under $1,000 (1)	*315*
Financial Consumer Agency of Canada	
Settlement of claim related to employment	
Name withheld	*126,000*
Financial Transactions and Reports Analysis Centre of Canada	
Payment under $1,000 (1)	*62*
Office of the Superintendent of Financial Institutions	
Payment under $1,000 (1)	*213*
	126,590
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
Compensation following an accident involving a Crown vehicle	
Anderson G	3,757
Baker's Auto Body Shop Ltd	2,927
Bourque G	1,457
Certas Direct Insurance Company for	
Wagg L	6,990
Corkum L	1,554
Economical Insurance for	
Gervais V	1,046
Garage Raymond Turcotte & Fils Inc	1,322
Insurance Corporation of British Columbia for	
Chakal C	1,125
Harvey D	1,503
Intact Insurance Company for	
Bower J	2,989
Mike Mackay Auto Body	1,212
Portage Mutual Insurance Company for	
Yason C	3,269
Superior Auto Body	1,821
The Co-operators for	
Joakhadar G	7,029
Stevens C & D	2,974
UAP Inc	1,884
Unifund Assurance Company for	
Whiffen A	5,214
Compensation following an accident involving a Crown vessel	
Adams A	1,760
Leduc S	2,500
Compensation for personal financial loss	
Bennett J in trust for	
Offrey D	36,700
Lerners LLP in trust for	
Name withheld	2,500
Staarup I	18,500
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld	1,231

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement for damage to personal property	
Buffitt G	8,783
Clayton Penney Contracting Ltd	3,634
Dawson P	1,052
Harry Summers Limited	4,815
Monger G	2,644
Nadeau-Monger M	8,339
Quigley J	3,095
Ransom H	3,345
Theriault E	3,975
Settlement of claim related to contracting dispute	
Drudi Alexiou Kuchar LLP in trust for	
Name withheld	85,000
Settlement of claim related to personal injuries	
Hajduk Gibbs LLP in trust for	
Pederson R	76,128
Settlement of departmental grievance	
Baker Newby LLP in trust for	
Name withheld	13,000
Name withheld	2,921
Name withheld	3,307
Name withheld	4,567
Name withheld	7,500
Name withheld	18,700
Name withheld	23,000
Settlement of grievance under the *Canadian Human Rights Act*	
Name withheld	65,000
Payments under $1,000 (34)	9,606
	459,675
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Settlement of claim for damage to a property	
Clarke A	2,005
Settlement of claim for damage to a vehicle	
Galigan A	1,479
Sutton C	3,103
Yong'an G	2,000
Settlement of claim related to alleged human rights violation	
Goldblatt Partners LLP in trust for	
Name withheld	10,000
Name withheld	30,000
Settlement of claim related to termination	
Levitt LLP in trust for	
Name withheld	40,000
Renaud Todd LLP in trust for	
Name withheld	115,000
Schneider & Schneider Rechtsanwalts GmbH in trust for	
Wadman D	30,804
SCP Ndiaye et Mbodji in trust for	
Khouma I	12,021
Zuazua E	4,728
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld	4,056
Payments under $1,000 (12)	2,501
	257,697
Health	
Department of Health	
Out of court settlement of claim related to termination of contract	
Name withheld	108,000

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement of a notice of civil claim	
Farris LLP in trust for	
Bartosch D, English C, Lidstrom D, Love L, Murray D, Providence Health Care	120,000
Settlement of claim related to a grievance	
Name withheld	46,000
Settlement of claim related to a grievance before a hearing of Federal Court	
Name withheld	4,000
Settlement of claim related to a grievance before the Canadian Human Rights Commission	
Name withheld	5,000
Settlement of claim related to grievances before the Public Service Labour Relations Board and the National Joint Council	
Name withheld	10,400
Payments under $1,000 (14)	3,257
	296,657
Canadian Food Inspection Agency	
Accident involving a Crown vehicle	
Aviva Canada Inc for	
Downey L	4,883
City of Edmonton	12,357
Harvey Katz Solicitors in trust for	
Neziri L	30,000
Intact Insurance Company for	
Geransky A	10,040
Manitoba Public Insurance for	
MacDonald G	3,056
Primmum Insurance Company for	
Patterson I	1,476
Security National Insurance Company for	
Gaheer M	3,452
Out of court settlement of claim related to damages	
Names withheld (2) payments from $847,908 to $900,000	1,747,908
Settlement of claim as a result of damages to a rental vehicle	
Hertz	2,787
Settlement of claim related to a disposal of nursery inventory	
Piroche Plants Inc	91,683
Settlement of claim related to a grievance	
Carbert Waite LLP in trust for	
Name withheld	1,000
Names withheld (39) payments from $2,000 to $40,000	489,135
Settlement of claim related to health care costs arising from a motor vehicle accident	
Minister of Finance of British Columbia for	
DaSilva M	1,812
Settlement of claim related to an export certificate	
Murray McIntosh & Sons Limited	241,960
Payments under $1,000 (20)	5,731
	2,647,280
Patented Medicine Prices Review Board	
Payment under $1,000 (1)	*833*
Public Health Agency of Canada	
Payment under $1,000 (1)	*180*
	2,944,950
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
Compensation for financial loss related to a standing offer process	
Name withheld	25,000
Compensation related to an administrative error with a passport	
Deng X	1,525
Name withheld	10,000

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Reimbursement of expenses related to a disagreement in regards to a telework arrangement	
Watts S	3,148
Reimbursement of expenses related to administrative error with a entry visa	
Zhao H	5,520
Reimbursement of expenses related to an administrative error with a passport	
Seubert S	3,050
Settlement of claim for legal costs, general and punitive damages	
Strosberg Sasso Sutts LLP in trust for	
Name withheld	700,000
Settlement of claim pursuant to the *Canadian Human Rights Act*	
Name withheld	1,058
Settlement of claim related to a grievance	
Name withheld	16,000
Settlement of claim related to legal costs for discontinuance of court action	
Power Law in trust for	
Name withheld	12,500
Stewart Sharma Harsanyi in trust for	
Kaur K	2,500
Payments under $1,000 (12)	2,164
	782,465
Immigration and Refugee Board	
Settlement of claim related to employment	
Name withheld	55,000
Payment under $1,000 (1)	175
	55,175
	837,640
Indigenous and Northern Affairs	
Department of Indian Affairs and Northern Development	
Accident involving a Crown vehicle	
Saskatchewan Government Insurance for	
Howe R	2,172
Settlement of abuse claims	
Various law firms in trust for	
Names withheld (1,055)	114,367,276
Settlement of claim related to a dispute involving the appointment of a conciliator	
Nunavut Tunngavik Incorporated	30,000
Settlement of claim related to a grievance	
Name withheld	12,000
Name withheld	15,000
Settlement of claim related to allegations of discriminatory practice related to education funding under the *Canadian Human Rights Act*	
Mississaugas of the New Credit First Nation	780,213
Settlement of claim related to alleged breaches by the Crown related to the preparation and enactment of Part 4 of the *Northwest Territories Devolution Act*	
Boughton Law Corporation in trust for	
Sahtu Secretariat Incorporated	100,000
Settlement of claim related to amendments of the *Mackenzie Valley Resource Management Act*	
Pape Salter Teillet LLP in trust for	
Tlicho Government	303,000
Settlement of claim related to Commemoration and Healing Projects	
Koskie Minsky LLP in trust for	
Innu Nation, NunatuKavut Community Council and Nunatsiavut Government	1,000,000
Settlement related to childhood claims brought forward under the *Class Actions Act*	
Koskie Minsky LLP in trust for	
Adams W, Anderson C, Asivak S, Holwell R, Lucy F, Obed T, Webber A	50,000,000

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement of claim related to the allegations that Canada allowed Ontario to construct a highway in the 1920s and 1960s on its reserve land without adequate compensation	
Olthuis Kleer Townshend LLP in trust for The Whitefish River First Nation	500,000
Payments under $1,000 (21)	3,470
	167,113,131
Infrastructure and Communities	
Office of Infrastructure of Canada	
Out of court settlement of claim related to business loss	
Kirvin Partners LLP in trust for 1544929 Ontario Limited	159,258
Innovation, Science and Economic Development	
Department of Industry	
Accident involving a Crown vehicle — Repair for damage made to a traffic light	
Ministère des Transports, de la Mobilité durable et de l'Électrification des transports	8,307
Settlement of claim related to a grievance	
Name withheld	4,727
Settlement of claim related to a grievance before the Public Service Labour Relations and Employment Board	
Name withheld	15,000
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld	1,319
Settlement of claim under the *Canadian Human Rights Act*	
Name withheld	18,631
Payments under $1,000 (11)	3,526
	51,510
Canadian Space Agency	
Compensation for disruption of service	
MDA Geospatial Services Inc	6,119
Settlement of claim related to a grievance	
Name withheld	18,000
Payment under $1,000 (1)	216
	24,335
National Research Council of Canada	
Out-of-court settlement of claim related to termination of employment	
Name withheld	373,000
Settlement of claim under the *Canadian Human Rights Act*	
Name withheld	20,000
Settlement of claim related to grievance before the Public Service Labour Relations and Employment Board	
Name withheld	8,904
Payments under $1,000 (18)	7,754
	409,658
Statistics Canada	
Compensation for damage to a property	
Meliota T	1,184
Radke V	1,000
Riley M	1,200
Skelding J	1,110
Compensation for damage to a vehicle	
Canada Damage Recovery	1,851
RT Collision	3,426
Settlement of a human rights complaint between the Public Service Alliance of Canada and Treasury Board and Statistical Survey Operations	
Names withheld (565) payments from $1,006 to $20,000	2,125,915
Settlement of a litigation of a human resource matter	
Name withheld	33,177
Soccar A	1,594
Settlement of claim for a complaint in mediation before the Canadian Human Rights Commission	
Name withheld	1,000
Name withheld	4,250

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement of claim related to a grievance	
Name withheld	3,731
Payments under $1,000 (662)	291,942
	2,471,380
	2,956,883
Justice	
Department of Justice	
Compensation for damage to property	
Abi Nasr T	4,427
Out of court settlement for damages related to an immigration file	
Me Valérie Gagné-Dorval in trust for	
Irakoze M	39,013
Irambona A	39,013
Muhizi-Irakoze E	39,013
Out of court settlement of claim related to discrimination	
Name withheld	22,500
Out of court settlement to person depatterned at the Allan Memorial Institute between 1950 and 1965	
Name withheld	100,000
Settlement of claim related to a grievance	
Bourguignon T	5,000
Roy S	22,561
Settlement of claim related to employment	
Name withheld	35,000
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Bergeron M	6,500
Ursel B	9,300
Payments under $1,000 (8)	1,343
	323,670
Administrative Tribunals Support Service of Canada	
Settlement of claim related to a grievance	
Name withheld	23,026
Payment under $1,000 (1)	119
	23,145
Office of the Director of Public Prosecutions	
Accident involving a Crown vehicle	
The Co-operators	15,000
Compensation for damage to vehicle	
Larochelle B	1,377
Out of court settlement following a complaint to the Canadian Human Rights Commission	
Agnaou Y	22,500
Settlement of claim related to a grievance	
Baldwin M	5,068
Cameron R	93,394
Settlement of claim related to compensation of lost earnings	
Thiessen N	16,091
Settlement of claim related to legal matters	
Sugden, McFee and Roos LLP in trust for	
Name withheld	175,000
Payment under $1,000 (1)	107
	328,537
Offices of the Information and Privacy Commissioners of Canada	
Payment under $1,000 (1)	*8*
	675,360
National Defence	
Department of National Defence	
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld	1,426

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Compensation for environmental damages	
K&L Land Partnership	4,400,000
Ministerial claims pursuant to the *Canadian Human Rights Act*	
Names withheld (11)	212,907
Ongoing personal injury/disability payments to civilians from Lahr, Germany	
Bafu	95,406
Payment for environmental damages in Germany	
Bima	677,189
Settlement of claim as a result of an accident involving a Crown vehicle	
Allstate Insurance Company for	
McCann G	1,851
Padilla T	5,355
Aviva Canada Inc for	
Banasek T	3,131
Brown K	1,715
Canadian Direct Insurance for	
Khan I	1,638
Certas Direct Insurance Company for	
Yeadon A	10,840
City of Toronto	11,716
Crawford & Company for	
Oxford Properties Group	1,093
Durrwachter J	6,654
Elms J	7,011
Gillingham B	5,217
Homer B	1,111
Insurance Corporation of British Columbia for	
Lutz A	1,298
Maskell G	1,335
Wallace W	1,367
Intact Insurance Company for	
Doherty M	3,958
Fullerton M	1,179
Jarvisco Holdings Ltd	3,182
Jeremy Carr and Associates in trust for	
Bamra G	21,000
Johnson K	39,000
MacGillivray Injury and Insurance Law in trust for	
Swim D	115,500
Manitoba Public Insurance for	
Fontaine E	1,170
Graboweeky C	1,916
Hauser K	2,363
Nott B	1,326
Rempel J	2,600
Sandoval A	3,881
U Drive Car Rental	11,825
Williams J	1,731
Metlife for	
Smith R	1,897
Murphy S	2,500
Northbridge Insurance for	
Gosselin Pipe and Steel Ltd	3,457
Ontario Ministry of Transportation	2,278
Primmum Insurance Company for	
Hon KC	4,172
Muir R	2,524
Saskatchewan Government Insurance for	
Byrnes T	3,480
Falastein P	1,461
Ismail M	2,103

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Security National Insurance Company for	
Campbell L	1,401
Smith G	1,571
TD Insurance for	
Meloche S	6,714
Wilson C	4,589
The Personal Insurance Company for	
Bevene N	2,952
Brush J	1,299
Jalbert M	1,462
Murray R	1,297
Unifund Assurance Company for	
Gough T	11,500
Von Riesen I	5,560
Wagg S	2,253
Wagners in trust for	
Baxter A	23,307
Baxter T	6,000
Wawanesa Insurance for	
Dyck B	5,648
Webb L	4,835
Settlement of claim as a result of damages to rental vehicles	
Auo G	7,480
Checker Flag Leasing	3,720
Courcy D	2,308
Discount Car & Truck Rentals	17,717
Enterprise Rent A Car for	
Williams S	16,241
Estrada M	1,114
Hertz Europe Service Centre Ltd for	
Northorpe K	12,930
Keymac Motorsports Inc	7,261
Lavoie M	2,213
Nortrax	1,535
Ouellet E	1,249
Rent a Car Canada	3,527
Ryder Truck Rental Canada Ltd	10,045
SM Sport Inc	2,369
St-Pierre S	2,154
Varin Yamaha	3,539
Wajax Equipment	1,849
Williams S	4,857
Settlement of claim as a result of personal injuries	
Beckett Personal Injury Lawyers in trust for	
Forrest S	212,000
Hima	6,702
Bush and Company in trust for	
Burgher P	29,500
Dunphy Best Blocksom LLP in trust for	
Ohlson D	5,000
Gowling WLG (Canada) LLP in trust for	
Babington-Browne N	65,000
Himelfarb Proszanski LLP in trust for	
Prata D	275,000
Lanctis V	15,000
MacGillivray Injury and Insurance Law in trust for	
Moon A	2,500
Millars Law in trust for	
Williams R	212,500
Myers Weinberg LLP in trust for	
Elrick R	200,000
Norsasklaw Richard Gibbons Law Office in trust for	
Downham K	2,500

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement of claim for legal costs	
Goldblatt Partners LLP in trust for	
Arden D	14,000
Machida James McCall Barristers in trust for	
Kurtos R	185,000
Millars Law in trust for	
Charron G	2,500
Nelligan O'Brien Payne LLP in trust for	
Plumadore L	8,000
O'Brien White in trust for	
Simms D	4,200
Pink Larkin in trust for	
Arsenault R	3,500
Settlement of claim for loss and/or damage to personal effects/property	
AIG Insurance Company for	
Meijer N	26,138
Beitz P	1,525
Belair Direct	3,242
Bell Canada	1,826
Brown D	1,851
Davis C	2,030
Dobbs F	1,835
Fowler G	1,292
Intact Insurance Company for	
Fryer J	1,708
Labrecq M	1,645
Lamouelle N	1,488
Lawrence E	2,524
Livingston J	1,169
Longuepé N	1,486
Lundie G	2,199
Matte L	2,407
Miller R	1,018
Preteau R	2,277
Randell H	1,419
Read F	5,954
Starling L	2,452
Settlement of claim for loss and/or damage to personal property	
Apples G	1,299
Audlakia D	1,378
Brokking P	1,123
Joss P	3,190
Nakoolak D	1,064
Nashoorhait I	2,988
Palituq L	2,243
Qaunaq M	1,287
Quitte N	1,230
Taparti J	1,983
Settlement of claim for loss and/or damage to property	
Aviva Canada Inc for	
Liddell L	1,881
Brun-Way Highways Operations Inc	4,527
Canadian Maritime Engineering Ltd	3,519
Cote A	7,363
Dament J	1,642
Hobsons Lake Developments	2,035
Mutuelle d'assurance Groupe Ledor Inc	6,000
New Brunswick Department of Finance for	
New Brunswick Department of Transportation and Infrastructure	3,978
Nova Scotia Ministry of Finance for	
Nova Scotia Department of Transportation and Infrastructure Renewal	4,152

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Power Merchants Ltd	9,537
Royal Canadian Navy Curling Club	120,000
Sawchuk C	5,348
Town of New Tecumseth	21,293
Settlement of claim for missed financial opportunities, pay, incentives and pension	
Canada Revenue Agency for	
Arden D	66,000
Champ and Associates in trust for	
Johnson T	375,000
Settlement of claim for relocation benefits	
Han J	13,500
Settlement of claim related to negligent misrepresentation	
Boudreau Law LLP in trust for	
Groulx L	350,000
Payments under $1,000 (99)	36,258
	8,225,464
National Revenue	
Canada Revenue Agency	
Settlement of claim related to a complaint before the Public Service Labour Relations and Employment Board	
Name withheld	54,973
Settlement of claim related to a tax audit	
Name withheld	6,288
Settlement of claim under the *Canadian Human Rights Act*	
Names withheld (3)	41,000
Rogers L	25,000
Payments under $1,000 (53)	4,358
	131,619
Natural Resources	
Department of Natural Resources	
Payment to Manitoba as part of an agreement that includes a settlement and release from claims related to Soldier Settlement Board mineral rights	
Province of Manitoba	13,112,627
Settlement of claim arising from a motor vehicle accident	
Aviva Canada Inc for	
Johnson E	8,029
Settlement of claim related to a procurement process	
Deloitte & Touche LLP	5,609
Payment under $1,000 (1)	190
	13,126,455
Canadian Nuclear Safety Commission	
Settlement of claim related to employment	
Bawn K	*1,000*
	13,127,455
Parliament	
House of Commons	
Payments under $1,000 (2)	483
Library of Parliament	
Payment under $1,000 (1)	60
Parliamentary Protective Service	
Accident involving a Crown vehicle	
Travelers Canada	8,423

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement of claim related to employment	
Lister Beaupré in trust for	
Renaud P	5,701
Payments under $1,000 (2)	1,086
	15,210
	15,753
Privy Council	
Privy Council Office	
Settlement of claim	
Name withheld	72,000
Name withheld	46,400
	118,400
Office of the Chief Electoral Officer	
Payment under $1,000 (1)	*700*
Office of the Commissioner of Official Languages	
Payment under $1,000 (1)	*96*
	119,196
Public Safety and Emergency Preparedness	
Department of Public Safety and Emergency Preparedness	
Settlement of claim for general damages	
Names withheld (3)	31,250,000
Settlement of claim related to employment	
Names withheld (3)	16,720
Settlement of claim under the *Canadian Human Rights Act*	
Name withheld	20,000
Payments under $1,000 (3)	294
	31,287,014
Canada Border Services Agency	
Compensation for damage to property	
Farris LLP in trust for	
Name withheld	22,000
Feather Industries (Canada) Limited	2,880
Hapag-Lloyd (Canada) Inc	3,621
Hu T	2,707
Murray J	1,100
Theberge L	2,117
Vandermeer W	1,500
Compensation for damages to a vehicle	
Alamo Rent A Car	5,059
Grieve G	1,344
McNaughton T	1,268
Moodie A	1,332
Pucovsky D	3,172
Saskatchewan Government Insurance for	
Pond K	3,073
Security National Insurance Company for	
Guy-MacDonald E	1,019
Compensation for financial loss due to administrative error	
Public Service Superannuation for	
Name withheld	15,400
Damage and other claims resulting from the Phoenix pay system transition	
Name withheld	1,056
Settlement of claim for examination fees	
International Social Print Paper	5,103

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement of claim for personal injury	
Kerwin Partners LLP in trust for	
Name withheld	8,700
Names withheld (5) payments from $1,875 to $3,500	12,500
Slater Vecchio in trust for	
Name withheld	50,000
Settlement of claim related to employment	
Names withheld (4) payments from $1,515 to $30,000	51,593
Settlement of claim under the *Canadian Human Rights Act*	
Name withheld	17,000
Payments under $1,000 (78)	19,303
	232,847
Correctional Service of Canada	
Compensation for damages to a vehicle	
Livingstone B	1,939
Saskatchewan Government Insurance	10,648
Wawanesa Insurance	9,526
Compensation for lost and/or damage to personal items	
Names withheld (7)	23,135
Compensation for work related issues	
Names withheld (3)	285,000
Out of court settlement for errors and/or omissions by the Correctional Service of Canada	
Names withheld (40)	1,676,164
Damage and other claims resulting from the Phoenix pay system transition	
Names withheld (2)	2,110
Settlement due to equipment error	
Inmate Welfare Fund	2,708
Settlement due to inmate escape	
Décarie D, Yorke M	3,151
Settlement of claims under the *Canadian Human Rights Act*	
Names withheld (13)	591,420
Settlement of motor vehicle accident	
Chavarie C	1,000
East Coast International	1,564
Names withheld (6)	76,291
Rallye Motors Mitsubishi for	
Savoie N	1,532
Saskatchewan Government Insurance	1,704
Payments under $1,000 (848)	121,924
	2,809,816
Parole Board of Canada	
Settlement of claim related to grievance	
Name withheld	*10,000*
Royal Canadian Mounted Police	
Settlement of claim arising from a motor vehicle accident	
Advantage Collision Inc for	
Luk M	3,012
Airdrie Fencing Ltd	1,202
All Points Boats Services for	
Beaver C	7,289
Allstate Insurance Company for	
Friesen C	8,668
Atco Electric	5,879
Aviva Canada Inc for	
Aitken M	2,372
Bigoldman J	1,292
Maniaul M	4,005
Smith D	2,128
Wicks C	2,116

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Ball S	1,200
BC Hydro	13,015
Birchwood Auto Body for	
Ngah N	3,455
Brown G	2,962
Budget Car Inc	1,108
C & N Autobody Limited for	
Adams L	1,196
C3 Legal Inc in trust for	
Newalta Corporation	2,000
Campbell Lea Barristers & Solicitors in trust for	
MacInnis E	75,000
Canada Damage Recovery for	
Alamo Rent a Car	27,279
Enterprise Rent A Car	14,690
Canadian Direct Insurance for	
Adams C	8,484
Robinson C	9,206
Canadian National Railway Company	1,423
Champagne J	1,182
Coseco Insurance Company for	
Kara M	5,255
Courtesy Collision Centre for	
Tuuttila K	3,325
Cox & Palmer in trust for	
Newalta Corporation	2,000
Daredia A	1,267
Dilawri Collision Centre for	
McMillian T	5,901
Dominion of Canada General Insurance Company for	
Van Tuyl C, Van Tuyl K	3,986
Don Golden Auto Body Ltd for	
Rosin A	1,094
Donahue L	1,911
Economical Insurance for	
Canadian Mental Health Association	1,908
Gordon J	4,342
K Shaw & Sons Contracting Ltd	7,745
Edmonton BMW for	
Barber D	2,882
Enterprise Fleet Management Exchange Inc for	
Convergint Technologies Ltd	5,086
Erika Norheim Professional Corporation in trust for	
Kowalsky K	1,100
Family Insurance Solutions Inc for	
Ashcroft R	2,153
McWilliam C	4,119
Fix Auto Collision for	
Stewart C	1,608
Garrett K	3,888
Gateway Operations Limited	2,969
Getzinger's Auto Body Ltd for	
Grant K	1,229
Government of Alberta for	
Town of Didsbury	1,230
Government of British Columbia	8,962
Government of Nova Scotia	1,804
Grandview Seventh Day Adventist Church	1,024

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Grieves S	4,500
Grunlund J	6,428
Hak's Auto Body Ltd for	
Young S	4,943
Hamilton T	2,818
Hanlon A	1,234
Hardie J	1,815
Harris T	7,148
Hi-Light Autobody Ltd for	
Simard D	2,793
Hoffman Dorch LLP in trust for	
Abashi M	5,000
Insurance Corporation of British Columbia for	
Ali A	1,102
Amiri E	3,597
Bassanese M	5,147
Battistel P	3,271
Big D Trucking Ltd	9,194
Breukelman J	2,181
Capri Insurance Services Ltd	1,476
Chan R	1,441
Chandra M	4,976
Chiang S	1,713
Clavette-Sheridan D	1,489
Cruikshank J	1,816
Desaulniers T	1,371
Devers K	8,983
Diao X	2,996
Dickson A	6,055
D'Mello E	2,678
Fichter K	2,289
Frink J, Frink P	2,574
Fuerst R	11,188
Gerke M	10,130
Graham K, Graham P	8,848
Grewal J	3,263
Henderson J	3,275
Ho T	1,083
Huang C	1,006
Hulbert G	1,360
Ibbitson J	3,089
Jezierski S	1,026
Kallo-Banducz V	10,900
Kanda A	2,361
Khunguray G	11,580
Korsch K	3,377
Lah G	1,384
Leflers B	2,836
Li X	1,444
Livesey R, Livesey D	1,517
Lotz F	1,885
Mann J	14,317
Mann K	2,955
McCarian L	2,836
McGarth M	1,808
McGovern P	4,176
Mowbray H	2,296
Munro E	6,442
Olson J	1,635
Parussini L	1,872
Pickles P.	3,677

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Pugliese E	1,221
Qi X	4,245
Kiley B	3,321
Kagarmo S	4,536
Sagoo I	1,106
Saaed G	1,555
Scambler J	6,282
Smith J	3,814
Stanton D	4,757
Stevenson Mechanical Ltd	5,845
Sandholm J	1,132
Tofino Bus Services Inc	4,703
Tong A	1,845
Two Rivers Specialty Meats Ltd	1,114
Verma K	5,221
Wildman M	1,785
Wong B	1,133
Yang Z	3,082
Yorke E	3,634
Young K	2,529
Intact Insurance Company for	
Arnold W	1,869
Brace A	1,404
Dillon W	1,107
Durston L	2,308
Elliott N	1,017
Gerwing A	1,149
Moriyama T	5,324
O'Reilly V	2,349
Robitaille C	2,100
Walsh K	6,095
Zentner K	2,379
J Adams Autobody Ltd for	
Fewbanks E	1,508
James L Dixon Professional Corporation in trust for	
Giagkoroglou K	80,000
Kimbley R	3,025
L'Anglais E	3,900
Leffers D	7,000
Lemaigre L	1,244
Levesque J	1,000
Lane M	1,008
Luk M	1,579
MacAuley J	1,995
MacGillivray Injury and Insurance Law in trust for	
Baker T	50,000
MacKay K	15,000
MacKinnon L	2,486
Manitoba Public Insurance for	
Abila A	1,006
Al Tamayo J	2,489
Brassey J	4,125
Derick M	5,192
Gould R	1,490
Government of Manitoba	2,140
Mikepeo J	2,475
Rockmiller T	3,167
Smith A	4,817
Sutherland J	21,754
Tewari Y	2,200

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Mann J	7,000
Mann S	2,361
Marcoux-Pena J	2,125
Mario's Electric Ltd for	
Canalta Group	5,145
McCourt Law Offices in trust for	
Tye B	40,000
MDSI for	
Chen J	2,021
Michael B Murphy QC Professional Corporation in trust for	
Steele R	17,000
Monster Marine & Custom Boats Inc for	
Allen T	4,727
Munroe S	4,000
Murray Chevrolet Oldsmobile Cadillac Medicine Hat for	
Farnden B	3,769
Names withheld (64)	3,803,280
Narrows Village Investments	1,466
Norgate Auto Body Ltd for	
Crout S	1,698
Northbridge Insurance for	
Aryan S	8,461
North's Autobody Collision Centre for	
Doran B	1,013
Novex Insurance Company for	
Clow K	16,080
Nui D	2,142
Peace Hills Insurance for	
Gutierrez J	1,615
Peitsch-Tyerman J	2,000
Pembridge Insurance Company for	
Perrault K	11,270
Peter Rouse Barristers and Solicitors in trust for	
Norrad T	10,000
Power Collision Centre Inc for	
Gaucher K	3,237
Primmum Insurance Company for	
Toppe S	3,381
Promutuel Assurance for	
Fugere G	15,712
Ge Z	22,845
Leblanc M	1,281
Quality Paint and Collision Repairs Ltd for	
Potts A	1,486
R & R Auto Repair Ltd for	
Molloy W	1,659
Rapitta G	2,275
RBC General Insurance Company for	
Turn C	5,754
Rebbitt M	5,338
Rebbitt S	5,338
Rich City Collision Repairs for	
Liu C	5,055
Richardson D	14,712
Risk & Recovery Inc for	
Wildeman C	2,306
Ritch Williams & Richards in trust for	
McDonald K	100,524
Roy A	1,800

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Royal & Sun Alliance Insurance Company of Canada for	
Volker Stevin Highways Ltd	7,302
Saskatchewan Government Insurance for	
Baron S	1,808
Beavereye T	4,245
Fitzsimmons S	2,465
Frederick F	2,622
Gedak D	4,047
Hebert C	4,914
Highsaw K	7,541
Langelotz D	1,157
Lintott R	5,471
Locriana W	5,956
Scott G	3,500
Swaenpoel F	7,772
Tssessaze G	4,685
Weber W	1,988
Wolfe J	1,411
Security National Insurance Company for	
Broks L	14,882
Hoskins A	1,918
Ross N	4,056
Toms K	2,674
Sloos T	1,023
Small Town Automotive Inc for	
Blanchard M	5,589
Steve Lewis Auto Body for	
Hardy L	3,402
Sunny's Auto Body Ltd for	
Moorehed R	1,643
The Sovereign General Insurance Company for	
Anaka R	5,481
TJ Sagoo Transport	18,309
Twisted Metal Custom Collision for	
Bishop L	1,280
Unifund Assurance Company for	
Briggs E	4,262
Lirette P	10,287
Muise S	2,024
Vautour G	1,522
United Farmers of Alberta Co-operative Ltd for	
Carruthers D	1,289
Van Dyke D	3,103
Vishnani L	4,500
Volker Stevin Highways Ltd	6,965
Wagner D	6,325
Wawanesa Insurance for	
Cox M	2,439
Donovan K	1,225
Graham I	1,218
Lavoie B	4,920
Saastad T	4,335
Scott S	1,655
Wiechnik J	1,302
We Le Dai Corporation	3,474
WorkSafe BC for	
Zajacz K	11,500
Young G	6,655
Zipcar Inc for	
Staples P	2,508

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement of claim for breach of contract	
Anderson D	1,168
Homewood Health Centre	5,725
Leduc Rural Crime Watch Association	7,500
Names withheld (3)	525,000
The Good Samaritan Society for	
Olfert G	21,627
Settlement of claim for damage to public servants' effects	
Hickey C	1,240
Settlement of claim for personal injury	
Bannicke B	2,512
Barclay Johnson Barrister and Solicitor in trust for	
Richter B	8,000
Booth Dennehy LLP in trust for	
Monias M	50,000
City of North Battleford	2,485
Creston Veterinary Hospital for	
Sywak J	1,516
Daniel Tapp Professional Corporation in trust for	
Pelly M	10,000
Engel Law in trust for	
Quinney J	2,000
Erika Norheim Professional Corporation in trust for	
Bryden B	38,000
Cooper D	105,784
Hokanson B	12,699
Morris C, Morris D, Nowak B	99,500
Nasogaluak L	30,000
Soloway J	6,000
Ginnell Bauman Watt Law Corporation in trust for	
Head E	40,000
Halvorson L	2,675
Hendricks W	2,000
Leis & Fisher Barristers and Solicitors in trust for	
Schmaltz M	5,000
Leland Campbell LLP in trust for	
Hudy F	20,000
McDougall Gauley LLP in trust for	
Schamborzki M	3,500
Morash D	3,525
Names withheld (16)	1,444,177
Nelligan O'Brien Payne LLP in trust for	
McGuffin D	5,500
Sutherland G	50,000
Settlement of claim for property damage	
Ahluwalia P	2,019
All Weather Windows Ltd for	
Mako T	2,958
Arkesteyn D	4,500
AWG Windows & Doors Plus Ltd for	
Hedberg S	9,787
Barrieault L	3,091
BC Hydro	5,064
Birchwood Auto Body for	
Ngah N	4,070
Blanchette R	1,750
Brochu-Gillies J	1,060
Cabot K	3,094
Cameron S	3,500

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Canadian Northern Shield Insurance for Lefebvre P	13,554
City of Calgary for Burrow J	1,062
Cleeve B	3,600
Deng S	1,950
Desjardine K	2,097
Family Insurance Solutions Inc for French R	6,361
First Service Residential BC Ltd	4,237
Flagstaff Family and Community Services	1,103
Home Depot for Wen Y	1,260
Hu P	2,395
Kavanaugh N	1,380
Kowall K	1,410
Lalonde P	3,155
Légaré J	1,849
McCluskey S	2,774
McDougall Gauley LLP in trust for Pincemin D	4,000
McGrath T	1,569
Names withheld (2)	10,205
Nguyen L	1,163
Nguyen T	1,475
Norbury S	4,067
North's Autobody Collision Centre for Doyle R	2,323
Oakwood Management Ltd	2,266
Perkins L	2,915
Quinney L	1,418
Raymond Brinton's Body Shop Ltd for Omer B	2,156
Red Deer Overdoor for Smith S	1,508
Red Deer Windows & Doors Ltd for Williamson H	1,927
Red River Mutual for Fontaine L	1,064
Richardson R	1,200
Saliba J	4,001
Sangalang E	1,846
Santschi J	1,213
Song Law Corporation	3,500
Syms S	3,695
Tingley M, Tingley R	7,500
Tonkin Millwork & Construction for Hanishewsky R	1,103
Walker I	2,057
Ware J	1,060
Warwaruk B	2,133
Webster S	1,031
White B	1,601
Wilkie NC	2,237
Settlement of claim related to employment Names withheld (38)	4,239,927
Payments under $1,000 (274)	115,044
	12,144,050
	46,483,727

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Public Services and Procurement	
Department of Public Works and Government Services	
Compensation for damage to a vehicle	
Security National Insurance Company	2,372
Compensation for financial loss due to administrative error - Public Service Superannuation	
Name withheld	2,397
Virpal R	4,997
Compensation for loss of profits related to bid evaluation process	
Joseph P Maggisano in trust for	
MasterBedroom Inc	98,839
Names withheld (2) payments from $45,000 to $112,250	157,250
The Law Firm of W Donald Goodfellow QC in trust for	
ConCreate USL Ltd	400,000
Unisource Technology Inc	9,756
Settlement of claim due to breach of contract	
Chiarelli Cramer Witteveen in trust for	
Swantel Inc	175,000
Gowling WLG (Canada) LLP in trust for	
Abboud A	875,000
JRB Contracting	21,876
Settlement of claim for personal injuries	
Byrne, Lenihan in trust for	
Pinet-Guignard S	52,733
Name withheld	19,167
Raphael Barristers in trust for	
Hewitt Y	25,000
Settlement of claim for services rendered	
4220820 Canada Inc	442,680
8333807 Canada Inc	112,482
Settlement of claim for wage loss	
Name withheld	8,559
Settlement of claim related to a grievance	
Names withheld (5) payments from $1,120 to $24,500	46,120
Payments under $1,000 (14)	3,062
	2,457,290
Public Service Commission	
Settlement for damages and legal fees	
Name withheld	5,000
Name withheld	16,500
Name withheld	30,000
Name withheld	37,500
Payments under $1,000 (3)	973
	89,973
Shared Services Canada	
Payments under $1,000 (7)	*749*
	2,548,012
Transport	
Department of Transport	
Settlement for a boating accident fatality	
Lerners LLP in trust for	
Names withheld (4)	2,500
Settlement of claim for moral damages due to stress, troubles and inconvenience	
Name withheld	60,000
Settlement of claim for the entitlement to be paid for the plaintiff's invention	
Sparling Law Professional Corporation in trust for	
Name withheld	75,000

Payments of claims against the Crown—*concluded*

(in dollars)

Description and payee	Amount
Settlement of claims related to aircraft damages due to overruns in rainy weather at the Ottawa International Airport on June 16, 2010, and September 4, 2011	
Alexander Holburn Beaudin + Lang LLP in trust for	
Name withheld	595,530
Settlement related to a termination of employment	
Name withheld	65,396
Settlement related to damages caused by the alleged continuous and ongoing migration of contaminants from property owned by Transport Canada	
Borden Ladner Gervais LLP in trust for	
Names withheld (7)	900,000
Payment under $1,000 (1)	992
	1,699,418
Treasury Board	
Treasury Board Secretariat	
Settlement of claim made under the *Public Service Superannuation Act*	
Tremblay A	30,790
Settlement of claim related to grievances before the Public Service Labour Relations and Employment Board	
Names withheld (2) payments from $10,000 to $57,400	67,400
Settlement of claim related to Royal Canadian Mounted Police Long Term Disability Insurance Plan	
McInnes Cooper in trust for	
White D et al	6,000,000
Settlement related to an application for judicial review	
Raven Cameron Ballantyne & Yazbeck LLP in trust for	
Public Service Alliance of Canada	2,500
Payments under $1,000 (5)	1,737
	6,102,427
Canada School of Public Service	
Settlement of claim related to employment	
Names withheld (3)	*86,970*
	6,189,397
Veterans Affairs	
Department of Veterans Affairs	
Out of court settlement of claim related to employment	
Name withheld	575,745
Settlement of claim for the replacement of hearing aids	
Béluse M	2,403
Settlement of claim related to a grievance	
Name withheld	4,496
Settlement of claim related to disability benefits	
Name withheld	275,000
Settlement of claim related to employment	
Jones Emery Hargreaves Swan LLP in trust for	
Name withheld	195,000
Names withheld (2)	140,000
Settlement of claim related to health care benefits and service benefits	
Name withheld	45,000
Settlement of claim related to *Veterans Land Act*	
Name withheld	8,990
Settlement of claim relating to eligibility for a death benefit	
Name withheld	310,380
Payments under $1,000 (6)	634
	1,557,648
Total	**293,611,475**

Ex gratia payments

This statement provides, by ministry and by department and agencies, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each department and agency, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Ex gratia payments

(in dollars)

Description and payee	Amount
Environment and Climate Change	
Parks Canada Agency	
Compensation for reimbursement of costs	
Laporte R	949
Families, Children and Social Development	
Department of Employment and Social Development	
Payments under $100 (3)	82
Finance	
Department of Finance	
Payment related to a deduction from Quebec's Canada Health Transfer in anticipation of the elimination of extra-billing and user charges resulting from measures introduced by Quebec in January 2017	
Province of Quebec	9,907,229
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Compensation for lost profit due to North American Leaders Summit	
Amphibus Lady Dive Inc	13,127
Gray Line Ottawa Inc	3,418
Ottawa Boat Cruise	18,120
Payment under $100 (1)	95
	34,760
Health	
Department of Health	
Compensation to victims of Thalidomide	
Names withheld (19)	*2,375,000*
Canadian Food Inspection Agency	
Reimbursement of expenses incurred as a result of a delayed export certificate	
AGI International Inc	2,709
Reimbursement of expenses incurred as a result of the cancellation of an import permit	
Yougnauth N	148
Reimbursement of non-refundable expenses due to an employee's deployment as a result of an outbreak	
Carpenter J	110
	2,967
	2,377,967

Ex gratia payments—*continued*

(in dollars)

Description and payee	Amount
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
Official gift to acknowledge the significant milestone of the Royal Tour of Their Royal Highnesses the Duke and Duchess of Cambridge	
Immigrant Services Society of British Columbia	50,000
Immigration and Refugee Board	
Reimbursement of costs incurred for private health insurance due to administrative error	
Chernin M	3,989
	53,989
Indigenous and Northern Affairs	
Department of Indian Affairs and Northern Development	
Payment to the Prince's Charities Canada to mark the royal tour of the Duke and Duchess of Cambridge	
Prince's Charities Canada	50,000
Innovation, Science and Economic Development	
Statistics Canada	
Canadian Human Rights Commission settlement	
Name withheld	1,200
Justice	
Department of Justice	
Compensation for travel costs	
Berthelet C	178
National Defence	
Department of National Defence	
Compensation for guest travel costs for Canadian Armed Forces Recognition Program	
Arsenault GE	494
Collins JK	367
Desjardins PRP	509
HRG Worldwide for	
Collins JK	512
Desjardins PRP	549
Lange CA	904
Martin NJ	539
Lange CA	650
Lemay GA	456
Martin NJ	597
Oikle RS	326
Ruttan KJ	650
Wells CJ	291
Compensation for personal injuries	
Thompson R	41,099
Reimbursement of costs for personal effects	
Doucette G	109
Reimbursement of legal costs	
Laura C Snowball, Barrister and Solicitor in trust for	
Roger S	21,959
Payment under $100 (1)	38
	70,049

Ex gratia payments—*concluded*

(in dollars)

Description and payee	Amount
National Revenue	
Canada Revenue Agency	
Relief payment for heating expenses	
McDonald Johnson K	125
Waller G C	125
	250
Parliament	
Parliamentary Protective Service	
Payment under $100 (1)	28
Privy Council	
Canadian Intergovernmental Conference Secretariat	
Payment under $100 (1)	*76*
Office of the Chief Electoral Officer	
Compensation for damage to personal effects	
Hébert N	439
Huard N	125
Smith C	822
Loss of income – election worker	
Brazeau C	395
Payment for towing services	
Downe W	381
Payments under $100 (2)	100
	2,262
	2,338
Public Safety and Emergency Preparedness	
Department of Public Safety and Emergency Preparedness	
Grievance settlement	
Name withheld	*1,630*
Canada Border Services Agency	
Detention related costs	
Names withheld (4) payments from $211 to $5,681	11,748
Payments under $100 (16)	258
	12,006
Royal Canadian Mounted Police	
Compensation for damage to personal property	
Sajoo Z	1,246
Compensation for relocation costs	
Bond D	7,800
	9,046
	22,682
Veterans Affairs	
Department of Veterans Affairs	
Payments under $100 (4)	320
Total	**12,522,021**

Court awards

This statement provides, by ministry and by department and agencies, details for all court awards paid in the current fiscal year. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Court awards

(in dollars)

Description and payee	Amount
Families, Children and Social Development	
Department of Employment and Social Development	
Authority—Federal Court of Appeal	
A-47-13	
Award for legal costs	
D'Errico MT	3,763
A-514-15	
Award for legal costs	
Cavaluzzo LLP in trust for	
Zulkoskey T	4,250
	8,013
Fisheries, Oceans and the Canadian Coast Guard	
Department of Fisheries and Oceans	
Authority—Prince Edward Island Court of Appeal	
S1-CA-1330	
Award for legal costs	
Paul JD Mullin QC Law Offices in trust for	
Simpson Aqua Ventures Ltd	12,445
Authority—Federal Court	
T-415-13	
Award for legal costs	
Dionne Schulze LLP in trust for	
Ekuanitshit Innu Council and Ekuanitshit Innu Enterprise Corporation	5,500
T-73-15	
Award for legal costs	
White Raven Law Corporation in trust for	
Haida Nation	10,135
T-789-13	
Award for legal costs	
Morton A	22,000
Authority—Federal Court of Appeal	
A-29-15	
Award for legal costs	
JFK Law Corporation in trust for	
Mikisew Cree First Nation	10,118
	60,198
Global Affairs	
Department of Foreign Affairs, Trade and Development	
Authority—Federal Court	
T-1317-15	
Award for Legal Costs	
Kam L	4,500
Health	
Department of Health	
Authority—Federal Court	
T-1422-13	
Award for legal costs	
David Suzuki Foundation	11,781
Equiterre	11,781

Court awards—*continued*

(in dollars)

Description and payee	Amount
T-1835-13 and T-806-14	
Award for legal costs	
Martin W J	1,000
T-2030-13	
Award for legal costs	
Conroy and Company in trust for	
Allard N, Beemish T, Davey S, Hebert D	684,757
T-748-16	
Award for legal costs	
Kelly Santini LLP in trust for	
Chickoski W	1,247
Authority—Ontario Superior Court of Justice, Quebec Superior Court, Supreme Court of British Columbia	
98-CV-141369 and 98-CV-146405, 500-06-000016-960 and 500-06-000068-987, C965349	
Award for legal costs	
RBC Investor and Treasury Services in trust for	
1986-1990 Hepatitis C Settlement Trust	45,078
	753,644
Canadian Food Inspection Agency	
Authority—Federal Court of Appeal	
A-543-15	
Award for legal costs	
Jean-Claude Beauchamp Avocat in trust for	
Guillemette P, L Bilodeau & Fils Ltée	*1,551*
	757,195
Immigration, Refugees and Citizenship	
Department of Citizenship and Immigration	
Authority—Federal Court	
IMM-572-16	
Award for legal costs	
Poulton Law Office Professional Corporation in trust for	
Hosseini S H	1,000
T-1035-16	
Award for legal costs	
Wong M	2,000
T-288-16	
Award for legal costs	
Gerami Law PC in trust for	
Thelwell J A	2,000
Authority—Federal Court of Appeal	
A-124-15	
Award for legal costs	
Waldman and Associates in trust for	
Ishaq Z	12,036
	17,036
Indigenous and Northern Affairs	
Department of Indian Affairs and Northern Development	
Authority—Court of Queen's Bench of Alberta	
0101-13608	
Award for legal costs	
Rae & Company in trust for	
Stoney Tribal Council	6,648

Court awards—*continued*

(in dollars)

Description and payee	Amount
0103-05288	
Award for damages	
Ackroyd LLP in trust for	
Kehewin Cree Nation	7,595,939
Award for legal costs	
Ackroyd LLP in trust for	
Kehewin Cree Nation	7,416
Authority—Federal Court	
T-418-16	
Award for legal costs	
Lawson Lundell LLP in trust for	
Northern Cross Yukon Ltd	1,540
Authority—Federal Court of Appeal	
A-029-15	
Award for legal costs	
Janes Freedman Kyle Law Corporation in trust for	
Mikisew Cree First Nation	10,119
Authority—Ontario Superior Court of Justice	
02-CV-237453CM3	
Award for damages	
Two Row Law in trust for	
Whitefish Lake Band of Indians	1,095,888
Award for legal costs	
Two Row Law in trust for	
Whitefish Lake Band of Indians	25,000
95-CU-93574	
Award for legal costs	
Maurice Law Barristers & Solicitors in trust for	
Missanabie Cree Nation	163,259
CV-09-372025-CP	
Award for legal costs	
Wilson Christen Barristers LLP in trust for	
16,000 aboriginal persons in Ontario	98,222
Brown M	950,000
Authority—Quebec Superior Court of Justice	
500-17-048861-093	
Award for legal costs	
Schulze D for	
Descheneaux S, Yantha S, Yantha T	23,903
Award for special fees	
Schulze D for	
Descheneaux S, Yantha S, Yantha T	34,000
	10,031,934
Justice	
Department of Justice	
Authority—Court of Appeal of Alberta	
1601-0116-AC	
Award for legal costs	
Schnell Hardy Jones LLP in trust for	
E F	6,275
Authority—Ontario Superior Court of Justice	
CV-12-449594	
Award for legal costs	
Gregory Dimitriou in trust for	
Dwyer K	4,500

Court awards—*continued*

(in dollars)

Description and payee	Amount
Authority—Supreme Court of Canada	
35591	
Award for legal costs	
Farris, Vaughan, Wills & Murphy LLP in trust for	
British Columbia Civil Liberties Association, Carter L, Johnson H, Shoichet W, Taylor G	77,321
	88,096
Courts Administration Service	
Authority—Canadian International Trade Tribunal	
PR-2015-043	
Award for legal costs	
Atchison & Denman Court Reporting Services Ltd. StenoTran Services Inc	2,750
Office of the Commissioner for Federal Judicial Affairs	
Authority—Federal Court	
T-429-00	
Award for pension benefits	
Corbett MC	62,370
Office of the Director of Public Prosecutions	
Authority—Court of Justice of Ontario	
11-04549 and 11-04550	
Award for fees and disbursement costs	
Friedman Law Professional Corporation in trust for	
Fercan Developments Inc, FirstOntario Credit Union Ltd, GRVN Group Inc	901,789
Authority—Court of Queen's Bench of Alberta	
1503-00293	
Award for legal costs	
Gregory C Lazin, Barrister and Solicitor in trust for	
Croft JC	6,745
Authority—Supreme Court of the Northwest Territories	
S-1-CR-2013-000013	
Award for legal costs	
Ian D McKay, Professional Corporation in trust for	
Hebik M	45,852
	954,386
	1,107,602
National Defence	
Department of National Defence	
Authority—Federal Court	
T-1563-16	
Award for judicial review costs	
Lillie B	50
Authority—Superior Court of Quebec	
450-17-005512-141	
Award for post living differential	
Rouleau B	59,714
	59,764

Court awards—*continued*

(in dollars)

Description and payee	Amount
National Revenue	
Canada Revenue Agency	
Authority—Court of Appeal of Ontario	
C59790	
Tax related award	
Fred Tayar and Associates Professional Corporation in trust for	
Schnier F	19,426
Authority—Court of Queen's Bench of Alberta	
1301-14684	
Award for legal costs	
Bishop & McKenzie LLP in trust for	
Campbell A, White D	750
Authority—Federal Court	
T-2636-14	
Tax related award	
Thompson Dorfman Sweatman LLP in trust for	
Gillespie D	4,802
T-366-16	
Tax related award	
Osler Hoskin & Harcourt LLP in trust for	
Walsh F	200
T-369-16	
Tax related award	
Osler Hoskin & Harcourt LLP in trust for	
5305 Property Holdings Ltd	200
T-370-16	
Tax related award	
Osler Hoskin & Harcourt LLP in trust for	
Nonomac Property Holdings Ltd	200
T-416-13	
Award for legal costs	
Robinson R J in trust for	
Grenon J T	24,835
T-81-16	
Tax related award	
Stevens M A	200
T-90-13	
Tax related award	
Abou Rached R G	2,000
Authority—Federal Court of Appeal	
A-113-14	
Tax related award	
Martin E.	4,857
A-169-13	
Tax related award	
Osler Hoskin & Harcourt LLP in trust for	
The TDL Group Corp	5,905
A-329-13	
Award for damages related to loss of employment	
Dalbrook S J	7,662
Authority—Supreme Court of Canada	
35590	
Award for legal costs	
Thompson D C	11,287
Authority—Tax Court of Canada	
2006-2651(GST)G	
Tax related award	
Longhead W J	450

Court awards—*continued*

(in dollars)

Description and payee	Amount
2009-1586(IT)G	
Tax related award	
Felesky Flynn LLP in trust for	
Bar M Stock Ranch Ltd	11,778
2009-726(IT)G	
Tax related award	
Beaudoin T	5,000
2010-539(IT)G	
Tax related award	
Elbadawi H	750
2011-2705(IT)G	
Tax related award	
Connolly M	6,987
2011-3419(GST)G and 2011-3420(GST)G	
Tax related award	
Thorsteinssons LLP in trust for	
Courtyard Terrace Assisted Living Residence Ltd	7,616
2012-1349(IT)G	
Tax related award	
MacIvor Harris LLP in trust for	
C J McCarty Inc	6,738
2012-721(IT)G	
Tax related award	
Honborg K	600
2013-148(GST)G	
Tax related award	
Thorsteinssons LLP in trust for	
Elim Housing Society	16,513
2013-4667(IT)I	
Tax related award	
DLA Piper (Canada) LLP in trust for	
Namica Holdings Ltd	886
2013-4696(IT)G	
Tax related award	
Joli-Coeur Lacasse in trust for	
Gingras C	3,294
2013-691(IT)G	
Tax related award	
Anderson G	5,391
2014-1301(GST)G	
Tax related award	
KPMG Law LLP in trust for	
Athabasca University	13,458
2014-2459(IT)G	
Tax related award	
Norton Rose Fulbright Canada LLP in trust for	
Estate of Evoy G K for Evoy D G	4,149
2014-4234(CPP)	
Tax related award	
Econo Shelters Ltd	150
2014-450(IT)G	
Tax related award	
Les Avocats Chabot & Associés inc in trust for	
6340288 Canada Ltée	5,000
2014-79(GST)G	
Tax related award	
McInnes Cooper in trust for	
GEM Health Care Group Ltd	6,437

Court awards—*continued*

(in dollars)

Description and payee	Amount
2015-1101(IT)G	
Tax related award	
Bakorp Management Ltd	2,000
2015-2877(IT)G	
Tax related award	
Hanson P	600
2015-3279(IT)I	
Tax related award	
Moore J	1,000
2015-3908(IT)G	
Tax related award	
Law Chambers LLP in trust for	
Mpamugo L	353
2015-4049(IT)G	
Tax related award	
MacDonald K A	250
2015-5164(GST)I	
Tax related award	
Rojas L	350
2015-533(IT)I	
Tax related award	
Paksad F	250
2015-794(IT)I	
Tax related award	
Savoia A	250
2016-2271(IT)G	
Tax related award	
Minder Gross LLP in trust for	
Red Alder Ltd	1,250
2016-2888(IT)G	
Tax related award	
Miller Thomson LLP in trust for	
Ronnie Fettback Holdings Ltd	3,275
Judgment numbers withheld (7)	
Tax related award	
Names withheld (7)	370,002
	557,101
Natural Resources	
Department of Natural Resources	
Authority—Federal Court	
T-1988-15	
Award for legal costs	
Nelligan O'Brien Payne LLP in trust for	
Gupta M	3,250
Authority—Federal Court of Appeal	
A-29-15	
Award for legal costs	
JFK Law Corporation in trust for	
Chief Courtoreille S. Mikisew Cree First Nation	9,335
	12,585

Court awards—*continued*

(in dollars)

Description and payee	Amount
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
Authority—Federal Court	
IMM-2418-16	
Award for legal costs	
Tameh M	4,000
IMM-3200-15	
Award for legal costs	
Waldman and Associates in trust for	
Shen S	2,500
IMM-6259-12	
Award for legal costs	
Name withheld	27,000
T-373-15	
Award for legal costs	
Borden Ladner Gervais LLP in trust for	
Aéroports de Montréal	3,120
T-928-15	
Award for legal costs	
Raven, Cameron, Ballentyne & Yazbeck LLP in trust for	
Wilkinson M	10,000
Authority—Federal Court of Appeal	
A-169-16	
Award for legal costs	
McMahon Morrison Watts in trust for	
Grant K	3,600
A-534-15	
Award for legal costs	
Fasken Martineau Dumoulin LLP in trust for	
Bri-Chem Supply Ltd	4,263
	54,483
Correctional Service of Canada	
Authority—Court of Queen's Bench of Alberta	
1503 06603	
Award for legal costs	
Name withheld	150
1603 09609	
Award for legal costs	
Engel Law Office in trust for	
Name withheld	2,545
Authority—Federal Court	
T-1627-15	
Award for legal costs	
Name withheld	300
T-2016-15	
Award for legal costs	
Name withheld	100
T-2299-1	
Award for legal costs	
Name withheld	50

Court awards—*continued*

(in dollars)

Description and payee	Amount
T-740-16	
Award for legal costs and back wages	
Name withheld	834
Authority—Ontario Superior Court of Justice	
15-63311	
Award for legal costs	
McNally Gervan LLP in trust for	
Name withheld	2,569
CV-10-0182-00	
Award for legal costs	
Baldwin Law	5,800
SC-16-00000043-0000	
Award for legal costs	
Name withheld	8,012
	20,360
Parole Board of Canada	
Authority—Federal Court	
T-1341-15	
Award for legal costs	
Fergus J O'Connor in trust for	
Twins J L	*250*
Royal Canadian Mounted Police	
Authority—Court of Appeal of Alberta	
1503-0111-AC	
Award for legal costs	
Runkle I	4,398
Authority—Provincial Court of British Columbia	
80000	
Award for reimbursement of costs	
Lindsay Kenney LLP in trust for	
Beare A, Beare Q, Beare T	201
	4,599
	79,692
Public Services and Procurement	
Department of Public Works and Government Services	
Authority—Canadian International Trade Tribunal	
PR-2016-026	
Award for legal costs	
Caduceon Enterprises Inc	1,150
Authority—Federal Court	
T-1408-14	
Award for legal costs	
Droitravail Inc in trust for	
Baribeau T	8,133
T-2005-14	
Award for legal costs	
Burke-Robertson LLP in trust for	
Landriault M	10,000
T-415-13	
Award for legal costs	
Dionne Schulze LLP in trust for	
Ekuanitshit Innu Council and Ekuanitshit Innu Enterprise Corporation	5,500

Court awards—*concluded*

(in dollars)

Description and payee	Amount
Judgment number withheld	
Award for administrative costs	
Name withheld	225,000
	249,783
Public Service Commission	
Authority—Federal Court of Appeal	
Judgment number withheld	
Award for legal costs	
Name withheld	*14,644*
	264,427
Transport	
Department of Transport	
Authority—Federal Court	
T-2571-14	
Award for legal costs	
Worsoff Law Firm in trust for	
Farah A M	2,000
T-2586-14	
Award for legal costs	
Gowling WLG in trust for	
Rotor Maxx Support Ltd	3,500
Authority—Federal Court of Appeal	
A-538-15	
Award for legal costs	
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Hughes C	3,000
	8,500
Canadian Transportation Agency	
Authority—Federal Court of Appeal	
A-135-15	
Award for legal costs	
Lukacs G	*1,170*
	9,670
Veterans Affairs	
Department of Veterans Affairs	
Authority—Federal Court	
T-1864-14	
Award for legal costs	
Borden Ladner Gervais LLP in trust for	
Malott S	6,426
T-2041-16	
Award for legal costs	
Jolicoeur S	*481*
T-2153-15	
Award for legal costs	
Michel Drapeau Law Office in trust for	
Ouellet H	3,000
T-510-16	
Award for legal costs	
Michel Drapeau Law Office in trust for	
Degeer B	4,000
	13,907
Total	**12,983,624**

Section 9

2016–2017

Public Accounts of Canada

Federal-provincial shared-cost programs

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Federal-provincial shared-cost programs

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. An (a) adjacent to the total expenditures from inception indicates that an amount from the previous year's *Public Accounts of Canada* has been amended. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Federal-provincial shared-cost programs

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
2011 Canada-Alberta Salmonella Assistance Initiative	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*
2011 Canada-British Columbia Bovine Tuberculosis Assistance Initiative	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*
2011 Canada-British Columbia Excess Moisture Initiative	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*
2011 Canada-British Columbia Feed Assistance and Pasture Restoration Initiative	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*
2011 Canada-Manitoba Forage Shortfall and Restoration Assistance Initiative	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*
2011 Canada-New Brunswick Excess Moisture Initiative	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *4,906*	– **–** *–*
2011 Excess Moisture and Flooding Package for Alberta, Saskatchewan, Manitoba and Quebec	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *52*
2012 Canada-Ontario Forage and Livestock Transportation Assistance Initiative	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*
2012 Canada-Quebec Drought Livestock and Forage Transportation Assistance Initiative	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *113*
2013 Canada-Nova Scotia Strawberry Assistance Initiative	– **–** *–*	– **–** *–*	(6) **–** *750*	– **–** *–*	– **–** *–*
2014 Canada-British Columbia Avian Influenza Assistance Initiative	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*
2014 Canada-Manitoba Forage Shortfall and Transportation Assistance Initiative	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*
2016 Canada-Alberta Bovine Tuberculosis Assistance Initiative	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *–*
2016 Canada-Nova Scotia Fire Blight Outbreak Initiative	– **–** *–*	– **–** *–*	489 **294** *783*	– **–** *–*	– **–** *–*
2016 Canada-Nova Scotia Maple Syrup Initiative	– **–** *–*	– **–** *–*	440 **150** *590*	– **–** *–*	– **–** *–*
Agricultural Disaster Relief program	– **–** *–*	– **–** *–*	– **–** *–*	– **–** *150*	– **–** *–*

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	–	–	–	–	–	–	–	–	–
–	–	–	*1,176*	–	*1,176*	–	–	–	*1,176*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	*105*	*105*	–	–	–	*105*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	*1,399*	*1,399*	–	–	–	*1,399*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	*793*	*793*	–	–	–	*793*
–	**(155)**	–	–	–	**(155)**	–	–	–	**(155)**
–	*6,948*	–	–	–	*6,948*	–	–	–	*6,948*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	*4,906*	–	–	–	*4,906*
–	–	–	–	–	–	–	–	–	–
–	*67,428*	*141,359*	*22,538*	–	*231,377*	–	–	–	*231,377*
(1)	–	–	–	–	**(1)**	–	–	–	**(1)**
222	–	–	–	–	*222*	–	–	–	*222*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	*113*	–	–	–	*113*
–	–	–	–	–	(6)	–	–	–	(6)
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	*750*	–	–	–	*750*
–	–	–	–	**408**	**408**	–	–	–	**408**
–	–	–	–	*408*	*408*	–	–	–	*408*
–	**(600)**	–	–	–	**(600)**	–	–	–	**(600)**
–	*2,340*	–	–	–	*2,340*	–	–	–	*2,340*
–	–	–	6,000	–	6,000	–	–	–	6,000
–	–	–	–	–	–	–	–	–	–
–	–	–	*6,000*	–	*6,000*	–	–	–	*6,000*
–	–	–	–	–	489	–	–	–	489
–	–	–	–	–	**294**	–	–	–	**294**
–	–	–	–	–	*783*	–	–	–	*783*
–	–	–	–	–	440	–	–	–	440
–	–	–	–	–	**150**	–	–	–	**150**
–	–	–	–	–	*590*	–	–	–	*590*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	*150*	–	–	–	*150*

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
AgriInsurance - Contributions	236 **218** *4,566*	9,050 **8,917** *122,551*	1,282 **1,362** *23,952*	2,771 **3,022** *71,174*	26,813 **28,098** *803,271*
AgriInvest Kickstart program - Contributions	— **—** —	— **—** —	— **—** —	— **—** —	— **—** *92,514*
AgriInvest program - Contributions	— **—** —	— **—** —	— **—** —	— **—** —	24,986 **17,915** *218,692*
AgriInvest program - Grants	101 **62** *995*	1,411 **1,581** *19,123*	1,039 **949** *12,229*	1,097 **1,082** *13,703*	— **—** *16,812*
AgriRisk Initiatives - Administration Capacity Building Activities	— **—** —	— **—** —	— **—** —	— **—** —	562 **824** *1,386*
AgriStability - Contributions	— **—** *1,653*	4,415 **4,298** *75,966*	— **—** *25,870*	— **—** *63,263*	42,290 **17,987** *1,036,630*
AgriStability - Grants	1,971 **528** *4,094*	— **—** —	21,926 **6,305** *61,699*	1,604 **1,656** *28,724*	— **—** —
Farm Income Program (FIP) Direct Payments - Grants	— **—** *102*	— **—** *1,069*	— **—** *902*	— **—** *813*	— **—** —
Growing Forward 2 - Cost Shared Programs	3,790 **3,871** *14,790*	3,923 **4,880** *15,462*	3,674 **4,054** *14,397*	3,768 **4,309** *14,793*	29,936 **29,593** *114,099*
Payments in connection with the *Farm Income Protection Act* - Safety Net Companion programs	— **—** *10,745*	— **—** *15,015*	— **—** *13,004*	— **—** *5,626*	— **—** *518,004*
Transitional Industry Support program (TISP) Cattle Payments - Grants	— **—** *387*	— **—** *4,509*	— **—** *3,991*	— **—** *3,675*	— **—** *4,000*
Youth Employment Strategy - Career Focus program	— **—** *52*	14 **81** *272*	— **—** *393*	— **10** *234*	204 **175** *5,130*
Total ministry	6,098 **4,679** *37,384*	18,813 **19,757** *253,967*	28,844 **13,114** *158,560*	9,240 **10,079** *207,061*	124,791 **94,592** *2,810,703*
Canadian Heritage					
Department of Canadian Heritage					
Canada Arts Presentation Fund	100 **100** *1,439*	— **—** —	— **—** —	— **—** —	— **—** —
Canada Cultural Spaces Fund	— **—** *3,100*	— **—** —	— **—** —	— **—** —	— **—** —
Official Languages in Education Program	4,291 **4,291** *139,147*	6,662 **5,414** *107,421*	10,739 **10,444** *293,442*	24,781 **24,492** *936,282*	67,288 **70,192** *3,216,584*
Sport Support Program	277 **277** *3,736*	257 **257** *3,131*	297 **297** *4,239*	289 **289** *3,845*	657 **657** *9,123*
Total ministry	4,668 **4,668** *147,422*	6,919 **5,671** *110,552*	11,036 **10,741** *297,681*	25,070 **24,781** *940,127*	67,945 **70,849** *3,225,707*

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
57,667	88,487	262,956	233,973	18,261	701,496	–	–	–	701,496
56,072	**89,506**	**204,366**	**196,236**	**16,353**	**604,150**	–	–	–	**604,150**
1,343,809	*1,627,039*	*4,341,616*	*3,476,033*	*311,894*	*12,125,905*	–	–	–	*12,125,905*
–	–	–	–	–		–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	*92,514*	–	–	–	*92,514*
–	–	–	–	–	24,986	–	–	–	24,986
–	–	–	–	–	**17,915**	–	–	–	**17,915**
–	–	–	–	–	*218,692*	–	–	–	*218,692*
27,445	19,788	53,156	43,327	4,912	152,276	–	–	2	152,278
27,260	**19,298**	**49,971**	**38,439**	**4,366**	**143,008**	–	–	**2**	**143,010**
339,680	*234,626*	*574,694*	*426,356*	*54,162*	*1,692,380*	–	–	*15*	*1,692,395*
–	484	672	878	156	2,752	–	–	–	2,752
–	**526**	**558**	**1,179**	**138**	**3,225**	–	–	–	**3,225**
–	*2,157*	*2,925*	*4,866*	*601*	*11,935*	–	–	–	*11,935*
81,058		90,316	83,168	10,281	311,528	–	–	–	311,528
66,798	–	**44,092**	**29,554**	**(6,232)**	**156,497**	–	–	–	**156,497**
1,272,864	*587,386*	*1,769,180*	*1,352,263*	*295,380*	*6,480,455*	–	–	*124*	*6,480,579*
–	10,226	(290)		(77)	35,360			13	35,373
–	**(9,378)**	**(458)**	–	**(424)**	**(1,771)**	–	–	–	**(1,771)**
–	*368,531*	*(28,373)*		*(1,705)*	*432,970*	–	–	*46*	*433,016*
(1)	(1)	(1)	(3)	–	(6)	–	–	–	(6)
–	–	–	–	–	–	–	–	–	–
22,600	*14,355*	*25,801*	*63,999*	*5,020*	*134,661*	–	–	*7*	*134,668*
48,737	19,455	40,510	51,997	11,623	217,413	597	649	820	219,479
46,814	**23,364**	**39,559**	**47,279**	**12,593**	**216,316**	**589**	**93**	**765**	**217,763**
177,442	*74,774*	*159,951*	*175,863*	*43,593*	*805,164*	*2,360*	*742*	*3,047*	*811,313*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
248,516	*38,604*	*45,996*	*190,826*	*62,001*	*1,148,337*	*340*	–	*416*	*1,149,093*
(3)	(1)	(1)	–	–	(5)	–	–	–	(5)
(1)	–	**(1)**	–	–	**(2)**	–	–	–	**(2)**
95,682	*56,248*	*97,388*	*248,182*	*22,849*	*536,911*	–	–	*10*	*536,921*
211	82	88	168	86	853	–	–	–	853
179	**100**	**47**	**111**	**97**	**800**	–	–	–	**800**
1,411	*567*	*423*	*798*	*678*	*9,958*	–	–	–	*9,958*
215,114	138,520	447,406	419,508	45,242	1,453,576	597	649	835	1,455,657
197,121	**122,661**	**338,134**	**312,798**	**27,299**	**1,140,234**	**589**	**93**	**767**	**1,141,683**
3,502,226	*3,081,003*	*7,130,960*	*5,968,900*	*797,178*	*23,947,942*	*2,700*	*742*	*3,665*	*23,955,049*
–	–	–	–	–	100	–	–	–	100
–	–	–	–	–	**100**	–	–	–	**100**
–	–	–	–	–	*1,439*	–	–	–	*1,439*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	*900*	–	–	*4,000*	–	*88*	*50*	*4,138*
86,268	14,506	8,984	15,792	19,431	258,742	2,918	2,248	1,423	265,331
83,097	**15,414**	**8,950**	**15,791**	**18,474**	**256,559**	**2,716**	**1,423**	**2,213**	**262,911**
3,152,583	*429,872*	*293,146*	*450,553*	*494,003*	*9,513,033*	*61,023*	*30,361*	*47,154*	*9,651,571*
912	312	303	438	477	4,219	252	252	252	4,975
912	**312**	**303**	**438**	**477**	**4,219**	**352**	**352**	**352**	**5,275**
11,456	*4,236*	*4,391*	*6,127*	*6,537*	*56,821*	*4,041*	*3,069*	*3,583*	*67,514*
87,180	14,818	9,287	16,230	19,908	263,061	3,170	2,500	1,675	270,406
84,009	**15,726**	**9,253**	**16,229**	**18,951**	**260,878**	**3,068**	**1,775**	**2,565**	**268,286**
3,164,039	*434,108*	*298,437*	*456,680*	*500,540*	*9,575,293*	*65,064*	*33,518*	*50,787*	*9,724,662*

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Environment and Climate Change					
Department of the Environment					
Canada Agreement Concerning the Monitoring of Water Quality St. Lawrence Basin-Atlantic					35
	–	–	–	–	**41**
					123
Canada Agreement with Provinces and Territories Concerning the Monitoring of Water Quality	48	234		29	155
	47	**204**	–	**29**	**136**
	145	*642*		*86*	*735*
Canada-Wide National Air Pollution Surveillance Program	136	226	234	189	1,758
	136	**226**	**234**	**189**	**1,758**
	550	*917*	*947*	*764*	*7,121*
Canada-Quebec Climate Network Expansion Agreement					240
	–	–	–	–	**239**
					9,162
Canada-Quebec Law Enforcement Agreement - Environmental Protection					
	–	–	–	–	–
					404
Canada-Quebec St. Lawrence Action Plan					5,065
	–	–	–	–	**5,740**
					42,238
Habitat Stewardship Program					
	–	–	–	–	–
North American Waterfowl Management Plan					
	–	–	–	–	–
Ottawa River Regulation					
	–	–	–	–	**45**
					11
Pulp and Paper					50
	–	–	–	–	**50**
					3,622
Research Program for the Effects of Acid Rain on Ecosystems					
	–	–	–	–	**30**
					1,151
SARA-*Species at Risk Act*					373
	–	–	–	–	**427**
					2,222
Water Quantity Survey Agreement	448	72	230	324	1,133
	253	**75**	**237**	**360**	**967**
	7,141	*642*	*2,392*	*4,679*	*27,806*
Canadian Environmental Assessment Agency					
James Bay and Northern Quebec Agreement					246
	–	–	–	–	**246**
					4,217
Total ministry	632	532	464	542	9,055
	436	**505**	**471**	**578**	**9,679**
	7,836	*2,201*	*3,339*	*3,529*	*38,812*

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
					35				35	
–	–	–	–	–	**41**	–	–	–	**41**	
					123				*123*	
					466				466	
–	–	–	–	–	**416**	**46**	–	–	**462**	
					1,608	*87*			*1,695*	
2,671	287	257	732	988	7,478	41	14	14	7,547	
2,671	**287**	**257**	**732**	**988**	**7,478**	**41**	**14**	**14**	**7,547**	
10,819	*1,161*	*1,039*	*2,964*	*4,003*	*30,285*	*165*	*55*	*55*	*30,560*	
					240				240	
–	–	–	–	–	**239**	–	–	–	**239**	
					9,162				*9,162*	
–	–	–	–	–	–	–	–	–	–	
					404				*404*	*(f)*
					5,065				5,065	
–	–	–	–	–	**5,740**	–	–	–	**5,740**	
					42,238				*42,238*	
–	–	–	–	–	–	–	–	–	–	
				339	*339*			*58*	*397*	*(f)*
	25	58			83				83	
–	**44**	**68**	–	–	**112**	–	–	–	**112**	
2,267	*9,852*	*10,051*	*7,345*	*41*	*29,356*				*29,356*	
–	–	–	–	–	**45**	–	–	–	**45**	
906					*917*				*917*	
					50				50	
–	–	–	–	–	**50**	–	–	–	**50**	**(a)**
				273	*3,893*				*3,893*	*(a)*
–	–	–	–	–	**30**	–	–	–	**30**	
					1,151				*1,151*	
					373				373	
–	–	–	–	–	**427**	–	–	–	**427**	
				502	*2,724*	*35*			*2,759*	
2,059	1,056	1,297	1,736	1,678	10,033	2,339		(388)	12,004	
1,802	**994**	**1,351**	**1,575**	**2,088**	**9,702**	**2,506**	–	**893**	**13,101**	
45,734	*15,682*	*18,784*	*29,601*	*12,683*	*165,144*	*7,487*		*1,060*	*173,691*	
					246				246	
–	–	–	–	–	**246**	–	–	–	**246**	
					4,217				*4,217*	
4,730	1,368	1,612	2,468	2,666	24,069	2,400	14	(374)	26,109	
4,473	**1,325**	**1,676**	**2,307**	**3,076**	**24,526**	**2,593**	**14**	**907**	**28,040**	
39,726	*26,695*	*29,874*	*39,910*	*17,841*	*291,763*	*7,774*	*55*	*1,173*	*300,765*	

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Families, Children and Social Development					
Department of Employment and Social Development					
Canada Job Funds	8,013	2,247	14,353	11,439	125,856
	7,317	**2,036**	**13,112**	**10,482**	**114,901**
	22,721	*6,333*	*40,687*	*32,496*	*333,978*
Interprovincial Computerized Examination Management System (ICEMS)	26	26	26	26	26
	26	**26**	**26**	**26**	**26**
	1,293	*1,293*	*1,293*	*1,293*	*1,293*
Labour Market Agreements for Persons with Disabilities	4,578	1,376	8,290	5,951	45,893
	4,578	**1,376**	**8,290**	**5,951**	**45,893**
	39,519	*17,884*	*107,773*	*77,863*	*596,888*
Labour Market Development Agreements	132,341	28,773	93,424	103,860	671,383
	129,923	**27,965**	**88,713**	**98,741**	**636,126**
	1,114,644	*239,259*	*797,733*	*810,458*	*5,434,274*
Targeted Initiative for Older Workers	1,715	240	1,188	1,234	7,546
	—	**240**	**1,163**	**250**	**3,608**
	12,613	*3,546*	*11,457*	*9,798*	*72,346*
Total ministry	146,673	32,662	117,281	122,510	850,704
	141,844	**31,643**	**111,304**	**115,450**	**800,554**
	1,210,790	*268,315*	*958,943*	*931,908*	*6,438,779*
Finance					
Department of Finance					
Harbourfront Centre Funding Program	—	—	—	—	—
Total ministry	—	—	—	—	—
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Conservation Hatchery Rearing of landlocked Salmon Smolts and Broodstock				26	
	—	—	—	**26**	—
				77	
Cumulative Impact Monitoring Program	—	—	—	—	—
Eastern Arctic Marine Multi-Species Survey	—	—	—	—	—
Environmental DNA (eDNA) Detection of Aquatic Invasive Species	—	—	—	—	—
Nunavut Coastal Resource Inventory	—	—	—	—	—
Operation of the Alko Hatchery in Maple Ridge (British Columbia)	—	—	—	—	—
Population Structure and Stock Identification of Skeena River Steelhead	—	—	—	—	—
Prince Edward Island Aquaculture Leasing Program		155			
	—	**155**	—	—	—
		2,878			
Project Qaunlr	—	—	—	—	—
Respecting Marine Protected Area Network Planning (2016-2018)	—	—	—	—	—

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
211,365	19,925	17,393	64,286	71,825	546,702	1,172	1,061	1,067	550,002	
191,771	**17,923**	**15,763**	**57,927**	**63,859**	**495,091**	**797**	**861**	**851**	**497,600**	**(a)**
[illegible]	*[illegible]*	*48,941*	*180,025*	*200,644*	*1,538,655*	*3,081*	*2,935*	*2,930*	*1,547,601*	*(a)*
26	26	26	26	26	260	26	26	26	338	
26	**26**	**26**	**26**	**26**	**260**	**26**	**26**	**26**	**338**	
1,283	*1,283*	*1,283*	*1,283*	*1,283*	*12,830*	*1,283*	*1,283*	*1,283*	*16,679*	
76,411	8,965	10,853	25,190	30,744	218,251	1,249	1,249	1,249	221,998	
76,411	**[illegible]**	**10,853**	**25,190**	**30,744**	**218,251**	**427**	**11**	**410**	**219,099**	**(a)**
[illegible]	*[illegible]*	*141,084*	*327,474*	*399,673*	*2,832,296*	*2,414*	*2,510*	*2,909*	*2,840,129*	*(a)*
677,837	52,329	43,573	130,756	312,362	2,246,634	4,613	3,389	4,014	2,258,650	
[illegible]	**[illegible]**	**41,250**	**118,998**	**296,363**	**2,119,146**	**4,294**	**3,122**	**3,677**	**2,130,239**	
[illegible]	*[illegible]*	*362,599*	*1,031,581*	*2,476,952*	*18,058,830*	*37,088*	*26,439*	*32,517*	*18,154,874*	
[illegible]	[illegible]	1,002	2,487	2,908	27,326	480	120	240	28,166	
[illegible]	**[illegible]**	**–**	**1,493**	**2,908**	**18,337**	**–**	**–**	**213**	**18,550**	**(a)**
[illegible]	*[illegible]*	*6,040*	*10,429*	*37,225*	*241,442*	*1,650*	*300*	*3,170*	*246,562*	*(a)*
973,929	81,863	72,847	222,745	417,865	3,039,173	7,540	5,845	6,596	3,059,154	
[illegible]	**[illegible]**	**67,892**	**203,634**	**393,900**	**2,851,085**	**5,544**	**4,020**	**5,177**	**2,865,826**	
[illegible]	*[illegible]*	*559,947*	*1,550,792*	*3,115,777*	*22,684,053*	*45,516*	*33,467*	*42,809*	*22,805,845*	
4,086	–	–	–	–	4,086	–	–	–	4,086	
3,101	**–**	**–**	**–**	**–**	**3,101**	**–**	**–**	**–**	**3,101**	
43,572	–	–	–	–	*43,572*	–	–	–	*43,572*	*(f)*
4,086	–	–	–	–	4,086	–	–	–	4,086	
3,101	**–**	**–**	**–**	**–**	**3,101**	**–**	**–**	**–**	**3,101**	
43,572	–	–	–	–	*43,572*	–	–	–	*43,572*	
–	–	–	–	–	26	–	–	–	26	
–	**–**	**–**	**–**	**–**	**26**	**–**	**–**	**–**	**26**	
–	–	–	–	–	*77*	–	–	–	*77*	*(a)*
–	–	–	–	–	–	331	–	–	331	
–	**–**	**–**	**–**	**–**	**–**	**2**	**–**	**–**	**2**	
–	–	–	–	–	–	*339*	–	–	*339*	
–	–	–	–	–	–	–	116	–	116	
–	**–**	**–**	**–**	**–**	**–**	**–**	**116**	**–**	**116**	**(a)**
–	–	–	–	–	–	–	*483*	–	*483*	*(a)*
–	–	–	–	80	80	–	–	–	80	
–	**–**	**–**	**–**	**34**	**34**	**–**	**–**	**–**	**34**	**(a)**
–	–	–	–	*114*	*114*	–	–	–	*114*	*(a)*
–	–	–	–	–	–	–	200	–	200	
–	**–**	**–**	**–**	**–**	**–**	**–**	**125**	**–**	**125**	**(a)**
–	–	–	–	–	–	–	*325*	–	*325*	*(a)*
–	–	–	–	25	25	–	–	–	25	
–	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
–	–	–	–	*25*	*25*	–	–	–	*25*	
–	–	–	–	3	3	–	–	–	3	
–	**–**	**–**	**–**	**3**	**3**	**–**	**–**	**–**	**3**	**(a)**
–	–	–	–	*7*	*7*	–	–	–	*7*	*(a)*
–	–	–	–	–	155	–	–	–	155	
–	**–**	**–**	**–**	**–**	**155**	**–**	**–**	**–**	**155**	
–	–	–	–	–	*2,879*	–	–	–	*2,879*	
–	–	–	–	–	–	–	–	–	–	
182	**–**	**–**	**–**	**–**	**182**	**–**	**–**	**–**	**182**	
4,337	–	–	–	–	*4,337*	–	–	–	*4,337*	*(f)*
–	–	–	–	70	70	–	–	–	70	
–	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	
–	–	–	–	*70*	*70*	–	–	–	*70*	

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Respecting Priority Species at Risk (2016-2018)	–	–	–	–	–
Respecting Priority Species at Risk (2016-2019)	–	–	–	–	–
Science for inshore fishery development of Arctic Char	–	–	–	–	–
Statistical Management of Commercial Fisheries in Quebec (1990 to 2005)	–	–	–	–	32 **32** *921*
Survey of the Recreational Fishing in Canada	–	–	–	–	–
Total ministry	–	155 **155** *2,879*	–	26 **26** *77*	32 **32** *921*
Health					
Department of Health					
Canada-Quebec Agreement on the St. Lawrence	–	–	–	–	4 **4** *25*
Public Health Agency of Canada					
Canada-Quebec Agreement on the St. Lawrence	–	–	–	–	12 **26** *115*
Total ministry	–	–	–	–	16 **30** *140*
Indigenous and Northern Affairs					
Department of Indian Affairs and Northern Development					
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing	–	–	–	–	21,671 **20,702** *218,423*
Beverly and Kaminuriak Caribou Management Agreement	–	–	–	–	–
Cree Trappers Association	–	–	–	–	82 **82** *3,099*
Emergency Management Assistance	–	–	–	–	–
Flood Protection	–	–	–	–	–
Forest Protection	–	–	–	–	1,083 **1,218** *9,367*
Northern Flood Agreement	–	–	–	–	–
Roads on Reserves	–	–	–	–	–
Social Services	–	–	–	–	–

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
				215	215				215	
–	–	–	–	–	–	–	–	–	–	
				215	*215*				*215*	
				161	161				161	
–	–	–	–	–	–	–	–	–	–	
				161	*161*				*161*	
–	–	–	–	–	–	–	**231**	–	**231**	
							257		*257*	*(f)*
					32				32	
–	–	–	–	–	**32**	–	–	–	**32**	
					921				*921*	
58					58				58	
128	–	–	–	–	**128**	–	–	–	**128**	
185					*185*				*185*	
58				554	825	331	316		1,472	
310	–	–	–	**37**	**560**	**2**	**472**	–	**1,034**	
4,322				*392*	*8,991*	*339*	*1,065*		*10,395*	
					4				4	
–	–	–	–	–	**4**	–	–	–	**4**	
					25				*25*	
					12				12	
–	–	–	–	–	**26**	–	–	–	**26**	
					115				*115*	
					16				16	
–	–	–	–	–	**30**	–	–	–	**30**	
					140				*140*	
					21,671				21,671	
–	–	–	–	–	**20,702**	–	–	–	**20,702**	**(a)**
					218,423				*218,423*	*(a)*
							39		39	
–	–	–	–	–	–	–	**40**	–	**40**	
						191	*337*		*728*	
					82				82	
–	–	–	–	–	**82**	–	–	–	**82**	
					3,099				*3,099*	
						75			75	
–	–	**3,748**	–	–	**3,748**	**74**	–	–	**3,822**	**(a)**
5,779		*9,690*			*15,469*	*149*			*15,618*	*(a)*
–	–	–	–	–	–	–	–	–	–	
		9,069			*9,069*				*9,069*	
	5,624	1,192			7,899				7,899	
–	**5,031**	**1,189**	–	–	**7,438**	–	–	–	**7,438**	
31,886	*67,230*	*32,638*			*141,121*				*141,121*	
	53				53				53	
–	**103**	–	–	–	**103**	–	–	–	**103**	
	123,174				*123,174*				*123,174*	
	5,073				5,073				5,073	
–	**8,391**	–	–	–	**8,391**	–	–	–	**8,391**	
	112,568				*112,568*				*112,568*	
270,126					270,126				270,126	
260,525	–	–	–	–	**260,525**	–	–	–	**260,525**	
4,751,813					*4,751,813*				*4,751,813*	

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Tripartite Treaty Negotiations	–	–	–	–	–
Total ministry					22,836
	–	–	–	–	**22,002**
					230,889
Infrastructure and Communities					
Office of Infrastructure of Canada					
Border Infrastructure Fund					
	–	–	–	–	**17,700**
				30,000	*130,126*
Building Canada Fund-Communities Component	1,613	42	670	296	18,073
	4,155	**504**	**3,157**	**910**	**24,279**
	34,283	*21,952*	*36,931*	*32,413*	*193,826*
Building Canada Fund-Major Infrastructure Component	3,635		7,939		28,995
	4,941	–	**24,999**	**620**	**62,831**
	67,856	*13,250*	*176,319*	*15,006*	*974,670*
Canada Strategic Infrastructure Fund	4,430				121
	3,041	–	–	–	**47,800**
	100,293	*30,086*	*103,500*	*378,600*	*895,232*
Clean Water and Wastewater Fund	1,657	2,275	459	49	
	–	–	–	–	–
	1,657	*2,275*	*459*	*49*	
Green Infrastructure Fund		29,421			2,640
	–	–	–	–	–
		29,421			*3,249*
Inuvik to Tuktoyaktuk Highway Program					
	–	–	–	–	–
New Building Canada Fund-National Infrastructure Component				298	16,758
	–	–	–	–	**3,069**
				298	*16,758*
New Building Canada Fund-Provincial-Territorial Infrastructure Component-National and Regional Projects	261	7,197	9,077	5,455	
	–	**2,788**	**9,708**	–	–
	261	*11,234*	*18,785*	*5,455*	
New Building Canada Fund-Provincial-Territorial Infrastructure Component-Small Communities Fund	3,174	1,663	2,491	10,188	33
	–	–	**31**	**1,689**	**18**
	3,174	*1,663*	*2,491*	*11,877*	*33*
Provincial-Territorial Infrastructure Base Funding Program				25,000	
	37,500	–	–	**12,500**	–
	162,500	*175,000*	*139,800*	*175,000*	*150,000*
Public Transit Infrastructure Fund	46	427	65		
	–	–	–	–	–
	46	*427*	*65*		
Total ministry	14,816	41,025	20,701	41,286	66,620
	49,637	**3,292**	**37,895**	**15,619**	**155,697**
	370,070	*285,728*	*500,370*	*649,390*	*2,363,894*
Innovation, Science and Economic Development					
Department of Industry					
Post-Secondary Institutions Strategic Investment Fund	12,634	3,946	22,912	18,717	146,033
	–	–	–	–	–
	12,634	*3,946*	*22,912*	*18,717*	*146,033*
Atlantic Canada Opportunities Agency					
Contributions for the International Business Development Program	139	84	307	307	
	220	**132**	**483**	**483**	–
	2,634	*1,500*	*5,769*	*5,769*	

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
–	–		–	6,029	6,029	–			6,029	
–	–	–	–	**6,029**	**6,029**	–	–	–	**6,029**	
			–	*133,471*	*133,471*	–			*133,471*	
270,126	10,750	1,192	–	6,029	310,933	75	39	–	311,047	
260,525	**13,525**	**4,937**	–	**6,029**	**307,018**	**74**	**40**	–	**307,132**	
4,789,478	*302,972*	*51,397*	–	*133,471*	*5,508,207*	*340*	*537*	–	*5,509,084*	
–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	**17,700**	–	–	–	**17,700**	
291,827	–	*5,000*	–	*88 000*	*544,953*	–	–	–	*544,953*	*(a)*
12,787	3,723	1,169	1,183	3 070	42,626	–	–	–	42,626	
18,000	**5,821**	**2,626**	**2,149**	**8 114**	**69,615**	–	–	–	**69,615**	**(a)**
337,508	*40,759*	*97,653*	*87,544*	*127 061*	*1,029,952*	–	–	–	*1,029,952*	*(a)*
223,935	10,008	8,963	37,427	168 099	489,001	–	–	–	489,001	
378,342	**10,219**	**11,672**	**63,622**	**99 826**	**657,072**	–	–	–	**657,072**	**(a)**
1,801,442	*53,598*	*113,040*	*497,684*	*508 759*	*4,222,314*	–	–	–	*4,222,314*	*(a)*
32,914	11,899	–	500	–	49,864	–	–	–	49,864	
62,806	**3,249**	–	**13,465**	–	**130,361**	–	**1,159**	**3,868**	**135,388**	
989,183	*347,670*	*92,700*	*300,000*	*735 000*	*3,974,184*	*65,000*	*39,811*	*40,000*	*4,118,995*	*(a)*
–	–	127	–	1 014	5,581	–	–	1,511	7,092	
–	–	–	–	–	–	–	–	–	–	
–	–	*127*	–	*1 014*	*5,581*	–	–	*1,511*	*7,092*	
8,546	4,351	–	–	–	44,958	–	–	–	44,958	
11,378	–	–	–	–	**11,378**	–	–	–	**11,378**	
123,118	*4,351*	–	–	*130 000*	*290,139*	–	–	*71,000*	*361,139*	
–	–	–	–	–	–	57,000	–	–	57,000	
–	–	–	–	–	–	**51,375**	–	–	**51,375**	
–	–	–	–	–	–	*192,500*	–	–	*192,500*	
–	–	–	1,393	3 050	21,499	–	–	–	21,499	
–	–	–	–	–	**3,069**	–	–	–	**3,069**	
–	–	–	*1,393*	–	*18,449*	–	–	–	*18,449*	
8,024	5,402	16,141	1,272	21,646	74,475	34,313	–	–	108,788	
–	**7,323**	**11,917**	–	**3,220**	**34,956**	–	–	–	**34,956**	
8,024	*12,725*	*36,306*	*1,272*	*24,866*	*118,928*	*34,313*	–	–	*153,241*	
25,986	15,396	7,096	19,123	11,229	96,379	10,201	1,821	5,368	113,769	
2,614	**4,891**	**480**	**1,084**	**1,284**	**12,091**	–	–	–	**12,091**	**(a)**
28,600	*20,286*	*7,096*	*20,206*	*12,513*	*107,939*	*10,201*	*1,821*	*5,368*	*125,329*	*(a)*
–	–	–	–	–	25,000	–	–	–	25,000	
–	–	–	–	–	**50,000**	–	–	–	**50,000**	
157,365	*165,000*	*165,000*	*162,500*	*175,000*	*1,647,165*	*181,953*	*182,680*	*182,910*	*2,194,708*	
1,985	–	62	13,486	21,100	37,171	–	–	–	37,171	
–	–	–	–	–	–	–	–	–	–	
1,985	–	*62*	*13,486*	*21,100*	*37,171*	–	–	–	*37,171*	
314,177	50,779	33,558	74,384	229,208	886,554	101,514	1,821	6,879	996,768	
473,140	**31,503**	**26,695**	**80,320**	**112,444**	**986,242**	**51,375**	**1,159**	**3,868**	**1,042,644**	
3,739,052	*644,389*	*516,984*	*1,084,085*	*1,823,313*	*11,996,775*	*483,967*	*224,312*	*300,789*	*13,005,843*	
295,172	29,447	23,926	85,297	96,023	734,107	1,590	4,029	583	740,309	
–	–	–	–	–	–	–	–	–	–	
295,172	*29,447*	*23,926*	*85,297*	*96,023*	*734,107*	*1,590*	*4,029*	*583*	*740,309*	
–	–	–	–	–	837	–	–	–	837	
–	–	–	–	–	**1,318**	–	–	–	**1,318**	**(a)**
–	–	–	–	–	*15,804*	–	–	–	*15,804*	*(a)(f)*

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Canadian Space Agency					
Canada-Quebec Agreement on the St. Lawrence	–	–	–	–	164 **427** *905*
Economic Development Agency of Canada for the Regions of Quebec					
Contributions under Quebec Economic Development Program - Initiative for the restoration of water crossings on roads having wildlife and multi-use vocations	–	–	–	–	4,071 **4,072** *9,600*
Department of Western Economic Diversification					
Western Economic Partnership Agreements	–	–	–	–	–
Total ministry	12,773 **220** *15,268*	4,030 **132** *5,526*	23,219 **483** *28,707*	19,024 **483** *24,512*	150,268 **4,499** *156,538*
Justice					
Department of Justice					
Contributions for access to justice services to the territories (being legal aid, Aboriginal courtwork and public legal education and information services)	–	–	–	–	–
Contributions to the provinces and territories in support of the youth justice service—Intensive Rehabilitative Custody and Supervision Program	346 **486** *4,164*	378 **414** *4,360*	697 **711** *7,064*	453 **392** *4,778*	1,246 **1,002** *7,306*
Contributions to the provinces and territories in support of youth justice services	4,091 **4,091** *148,728*	1,615 **1,615** *58,670*	4,931 **4,931** *178,470*	3,854 **3,854** *139,976*	29,315 **29,315** *1,043,847*
Contributions to the provinces to assist in the operation of legal aid systems	2,207 **2,045** *61,913*	480 **445** *11,308*	3,898 **3,612** *112,810*	2,646 **2,453** *64,197*	27,670 **26,062** *738,662*
Contributions to the provinces under the Indigenous Courtwork Program	– *2,936*	– *102*	211 **111** *2,396*	–	830 **530** *16,961*
Total ministry	6,644 **6,622** *217,741*	2,473 **2,474** *74,440*	9,737 **9,365** *300,740*	6,953 **6,699** *208,951*	59,061 **56,909** *1,806,776*
National Revenue					
Canada Revenue Agency					
Underground Economy Working Group	– *2*	– *1*	– *4*	– *4*	– *157*
Total ministry	– *2*	– *1*	– *4*	– *4*	– *157*

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
					164				164	
–	–	–	–	–	**427**	–	–	–	**427**	
					905				*905*	
					4,072				4,072	
–	–	–	–	–	**4,072**	–	–	–	**4,072**	
					9,600				*9,600*	*(f)*
–	–	–	–	–	–	–	–	–	–	
	50,123	*48,500*	*49,476*	*44,267*	*192,366*				*192,366*	
295,172	29,447	23,926	85,297	96,023	739,179	1,590	4,029	583	745,381	
–	–	–	–	–	**5,817**	–	–	–	**5,817**	
295,172	*79,570*	*72,426*	*134,773*	*140,290*	*952,782*	*1,590*	*4,029*	*583*	*958,984*	
						2,461	2,457	1,338	6,256	
–	–	–	–	–	–	**1,972**	**1,792**	**1,092**	**4,856**	
						34,524	*31,266*	*18,756*	*84,546*	
1,522	871	1,527	1,371	1,293	9,704	300	650	394	11,048	
1,212	**1,334**	**1,350**	**1,431**	1,350	**9,682**	**416**	**573**	**332**	**11,003**	
18,521	*11,181*	*11,673*	*14,731*	*14,572*	*98,350*	*3,870*	*5,222*	*3,608*	*111,050*	
50,993	5,141	5,927	13,551	17,689	137,107	2,445	1,260	881	141,693	
50,993	**5,141**	**5,927**	**13,551**	17,689	**137,107**	**2,445**	**1,260**	**881**	**141,693**	
1,874,714	*181,285*	*215,397*	*464,247*	*589,495*	*4,894,829*	*110,513*	*27,851*	*35,943*	*5,069,136*	
60,645	5,267	4,534	12,076	16,204	135,627				135,627	
50,947	**4,882**	**4,203**	**10,969**	14,709	**120,327**	–	–	–	**120,327**	
1,484,143	*138,539*	*114,333*	*293,194*	*393,480*	*3,412,579*	*24,435*		*7,605*	*3,444,619*	
1,838	735	620	1,689	1,764	7,687				7,687	
1,040	**435**	**620**	**1,009**	994	**4,739**	–	–	–	**4,739**	
31,855	*13,370*	*17,056*	*36,669*	*35,634*	*156,979*	*6,832*	*65*	*2,336*	*166,212*	
114,998	12,014	12,608	28,687	36,950	280,125	5,206	4,367	2,613	302,311	
104,192	**11,792**	**12,100**	**26,960**	**34,742**	**271,855**	**4,833**	**3,625**	**2,305**	**282,618**	
3,409,233	*344,375*	*358,459*	*808,841*	*1,033,181*	*8,562,737*	*180,174*	*64,404*	*68,248*	*8,875,563*	
–	–	–	–	–	–	–	–	–	–	
136	*11*	*16*	*68*	*56*	*455*				*455*	*(f)*
–	–	–	–	–	–	–	–	–	–	
136	*11*	*16*	*68*	*56*	*455*				*455*	

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Natural Resources					
Department of Natural Resources					
Canada-Newfoundland and Labrador Offshore Petroleum Board	2,208	–	–	–	–
	4,262	–	–	–	–
	84,094	–	–	–	–
Canada-Nova Scotia Offshore Petroleum Board	–	–	1,224	–	–
	–	–	**2,070**	–	–
	–	–	*42,804*	–	–
Total ministry	2,208	–	1,224	–	–
	4,262	–	**2,070**	–	–
	84,094	–	*42,804*	–	–
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness					
Contributions for Lac-Mégantic, Quebec	–	–	–	–	38,281
	–	–	–	–	**19**
	–	–	–	–	*120,000*
Disaster Financial Assistance Arrangement (DFAA)	9,018	–	–	40,230	7,781
	–	–	**7,685**	**7,000**	–
	172,923	*11,649*	*64,382*	*135,224*	*1,076,145*
First Nation Policing Program	–	–	340	272	38,208
	–	–	**336**	**255**	**36,730**
	1,345	*1,020*	*21,779*	*9,750*	*485,579*
Grants to National Flagging System	29	26	32	31	84
	29	**26**	**32**	**31**	**84**
	287	*260*	*316*	*303*	*808*
Royal Canadian Mounted Police					
Canadian Firearms Program	–	225	1,009	975	5,871
	–	**225**	**1,009**	**975**	**5,871**
	2,255	*4,627*	*20,068*	*21,100*	*147,061*
Total ministry	9,047	251	1,381	41,508	90,225
	29	**251**	**9,062**	**8,261**	**42,704**
	176,810	*17,556*	*106,545*	*166,377*	*1,829,593*
Public Services and Procurement					
Department of Public Works and Government Services					
Canada-Quebec Agreement on the St. Lawrence	–	–	–	–	4
	–	–	–	–	**25**
	–	–	–	–	*114*
Maintenance Costs of Macdonald-Cartier Bridge	–	–	–	–	158
	–	–	–	–	**3,421**
	–	–	–	–	*11,349*
Timiskaming Dam Complex deck replacement	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	*513*
Timiskaming Dam Complex-Ontario dam replacement	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry	–	–	–	–	162
	–	–	–	–	**3,446**
	–	–	–	–	*11,976*

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
–	–	–	–	–	2,208	–	–	–	2,208	
–	–	–	–	–	**4,262**	–	–	–	**4,262**	
–	–	–	–	–	*84,094*	–	–	–	*84,094*	
–	–	–	–	–	1,224	–	–	–	1,224	
–	–	–	–	–	**2,070**	–	–	–	**2,070**	
–	–	–	–	–	*42,804*	–	–	–	*42,804*	
–	–	–	–	–	3,432	–	–	–	3,432	
–	–	–	–	–	**6,332**	–	–	–	**6,332**	
–	–	–	–	–	*126,898*	–	–	–	*126,898*	
–	–	–	–	–	38,281	–	–	–	38,281	
–	–	–	–	–	**19**	–	–	–	**19**	
–	–	–	–	–	*120,000*	–	–	–	*120,000*	
98,582	89,593	88,770	327,690	43,941	705,605	–	–	7,111	712,716	
–	**16,500**	–	**100,000**	7,440	**138,625**	–	–	**723**	**139,348**	
240,778	*827,445*	*413,800*	*1,251,039*	*495,552*	*4,688,937*	*7,315*	*5,300*	*13,499*	*4,715,051*	
37,480	5,352	1,084	4,817	881	88,434	–	–	–	88,434	
31,209	**5,250**	**1,065**	**5,620**	817	**81,282**	–	–	–	**81,282**	
698,508	*107,815*	*86,560*	*125,668*	*72,299*	*1,610,323*	*6,910*	*3,784*	*16,774*	*1,637,791*	
121	34	33	52	58	500	–	–	–	500	
121	**34**	**33**	**52**	58	**500**	–	–	–	**500**	
1,154	*335*	*322*	*500*	*557*	*4,842*	*43*	*69*	*43*	*4,997*	
6,150	–	–	–	–	14,230	–	–	–	14,230	
6,150	–	–	–	–	**14,230**	–	–	–	**14,230**	
127,208	*2,464*	*2,190*	*4,587*	*27,893*	*359,453*	*1,137*	–	*1,297*	*361,887*	
142,333	94,979	89,887	332,559	44,880	847,050	–	–	7,111	854,161	
37,480	**21,784**	**1,098**	**105,672**	**8,315**	**234,656**	–	–	**723**	**235,379**	
1,067,648	*938,059*	*502,872*	*1,381,794*	*596,301*	*6,783,555*	*15,405*	*9,153*	*31,613*	*6,839,726*	
–	–	–	–	–	4	–	–	–	4	
–	–	–	–	–	**25**	–	–	–	**25**	
–	–	–	–	–	*114*	–	–	–	*114*	
158	–	–	–	–	316	–	–	–	316	
3,421	–	–	–	–	**6,842**	–	–	–	**6,842**	
16,487	–	–	–	–	*27,836*	–	–	–	*27,836*	
–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	–	–	–	–	–	
170	–	–	–	–	*683*	–	–	–	*683*	*(f)*
7,614	–	–	–	–	7,614	–	–	–	7,614	
15,468	–	–	–	–	**15,468**	–	–	–	**15,468**	**(a)**
23,082	–	–	–	–	*23,082*	–	–	–	*23,082*	*(a)*
7,772	–	–	–	–	7,934	–	–	–	7,934	
18,889	–	–	–	–	**22,335**	–	–	–	**22,335**	
39,739	–	–	–	–	*51,715*	–	–	–	*51,715*	

Federal-provincial shared-cost programs—*concluded*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Transport					
Department of Transport					
Asia-Pacific Gateway and Corridor Transportation Infrastructure Fund	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Canada-Quebec Agreement on the St. Lawrence	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	*5*
Gateways and Border Crossings Fund	–	–	–	–	–
	–	–	–	–	–
	–	*8,000*	*9,153*	*110,521*	–
Grade Crossing Improvement Program approved under the *Railway Safety Act*	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
National Safety Code	189	161	440	207	–
	189	**161**	–	**207**	–
	3,997	*3,370*	*5,965*	*4,681*	*14,423*
Northern Transportation Adaptation Initiative	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Outaouais Road Development	–	–	–	–	736
	–	–	–	–	**393**
	–	–	–	–	*147,679*
Total ministry	189	161	440	207	736
	189	**161**	–	**207**	**393**
	3,997	*11,370*	*15,118*	*115,202*	*162,107*
Grand total	203,748	107,021	214,327	266,406	1,442,451
	212,586	**64,041**	**194,505**	**182,183**	**1,261,386**
	2,291,404	*1,032,027*	*2,372,803*	*3,248,621*	*19,158,892*

(a) Amends previous year's *Public Accounts of Canada*.
(f) Program completed.

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	–	–	3,750	1,325	5,075	–	–	–	5,075
–	–	–	**19,948**	767	**20,715**	–	–	–	**20,715**
–	*33,565*	–	*75,000*	*501,992*	*610,557*	–	–	–	*610,557*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	*5*	–	–	–	*5*
112,474	8,831	–	–	–	121,305	–	–	–	121,305
296,287	**1,715**	**120**	–	–	**298,122**	–	–	–	**298,122**
737,264	*36,445*	*26,969*	–	–	*928,352*	–	–	*252*	*928,604*
–	5	267	–	82	354	–	–	–	354
–	–	–	–	–	–	–	–	–	–
–	*5*	*267*	–	*82*	*354*	–	–	–	*354*
1,123	241	228	–	483	3,072	153	50	153	3,428
1,123	**241**	**228**	–	483	**2,632**	**153**	**50**	**153**	**2,988**
24,068	*5,662*	*5,731*	*9,309*	*9,065*	*86,271*	*2,829*	*100*	*3,030*	*92,230*
–	–	–	–	–	–	377	–	283	660
–	–	–	–	–	–	**377**	–	**283**	**660**
–	–	–	–	–	–	*1,398*	*374*	*1,310*	*3,082*
–	–	–	–	–	736	–	–	–	736
–	–	–	–	–	**393**	–	–	–	**393**
–	–	–	–	–	*147,679*	–	–	–	*147,679*
113,597	9,077	495	3,750	1,890	130,542	530	50	436	131,558
297,410	**1,956**	**348**	**19,948**	**1,250**	**321,862**	**530**	**50**	**436**	**322,878**
761,332	*75,677*	*32,967*	*84,309*	*511,139*	*1,773,218*	*4,227*	*474*	*4,592*	*1,782,511*
2,543,322	443,619	692,818	1,185,628	901,215	8,000,555	122,953	19,630	26,354	8,169,492
2,389,046	**296,740**	**462,133**	**767,868**	**606,043**	**6,436,531**	**68,608**	**11,248**	**16,748**	**6,533,135**
27,938,554	*6,531,625*	*9,554,339*	*11,510,152*	*8,669,679*	*92,308,096*	*807,096*	*371,756*	*504,259*	*93,991,207*

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Section 10

2016–2017

Public Accounts of Canada

Other government-wide information

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Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

General information by commission
(in dollars)

Department and agency	Members Salaries	Members Travel and living costs [1]	Other salaries	Other expenditures	Total
Privy Council					
Privy Council Office					
National Inquiry into Missing and Murdered Indigenous Women and Girls	633,624	110,863	830,868	1,268,366	2,883,721
The Commission was established by Order in Council (Privy Council (P.C.) number 2016-0736 dated August 2, 2016) pursuant to Part I of the *Inquiries Act*. The commission is committed to launching an inquiry to identify and examine the systemic causes of violence against Indigenous women and girls in Canada and to make recommendations for effective action.					

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[1] For details related to current year expenditures, refer to the following statement called "Travel and living costs by commission".

Travel and living costs by commission

The following statement presents the total travel and living costs paid to each commission's member.

Travel and living costs by commission
(in dollars)

Name of members	Amount
Privy Council	
Privy Council Office	
National Inquiry into Missing and Murdered Indigenous Women and Girls	
Audette M E (Commissioner)	20,713
Hon M R Buller (Chief Commissioner)	27,128
Eyolfson B (Commissioner)	20,461
Poitras M (Commissioner)	25,447
Robinson E Q (Commissioner)	17,114
	110,863

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of $25,000 (including salary).

Education costs

(in dollars)

Department and agency	Number of employees	Salaries[1]	Travel and living costs	Tuition fees[2]	Other expenses	Total
Agriculture and Agri-Food						
Department of Agriculture and Agri-Food	8	40,549	15,403	136,000		191,952
Canadian Heritage						
Library and Archives of Canada	2	17,806		651		18,457
Environment and Climate Change						
Department of the Environment	1	7,002		977	154	8,133
Canadian Environmental Assessment Agency	1	4,873		25,995		30,868
Parks Canada Agency	1	25,350		2,733	1,498	29,581
Families, Children and Social Development						
Department of Employment and Social Development	7	22,073	10,676	72,914	889	106,552
Finance						
Office of the Auditor General	12	64,485	1,668	45,730		111,883
Office of the Superintendent of Financial Institutions	1	13,376		16,950		30,326
Fisheries, Oceans and the Canadian Coast Guard						
Department of Fisheries and Oceans	2	48,095		10,088		58,183
Health						
Department of Health	29	417,674	17,449	26,667		461,790
Canadian Food Inspection Agency	2	13,430	9,855	42,000		65,285
Canadian Institutes of Health Research	2	9,882	4,545	42,000		56,427
Immigration, Refugees and Citizenship						
Department of Citizenship and Immigration	3	7,613		3,910	108	11,631
Indigenous and Northern Affairs						
Department of Indian Affairs and Northern Development	9	184,565		61,343	520	246,428
Innovation, Science and Economic Development						
Department of Industry	7	140,631	10,282	34,193		185,106
Economic Development Agency of Canada for the Regions of Quebec	5	9,194	8,878	48,897		66,969
Statistics Canada	4	37,734	16,812	47,261	400	102,207
Justice						
Department of Justice	3	4,000		4,000	1,000	9,000
Canadian Human Rights Commission	1	9,683				9,683
National Defence						
Department of National Defence	448	29,805,261	3,566,259	3,841,474	131,164	37,344,158
National Revenue						
Canada Revenue Agency	8	47,719		8,981		56,700
Natural Resources						
Department of Natural Resources	6	63,733	31,299	78,174	39	173,245
Privy Council						
Privy Council Office	8	59,500	12,089	224,500		296,089
Office of the Chief Electoral Officer	1	19,509		4,141		23,650
Public Safety and Emergency Preparedness						
Department of Public Safety and Emergency Preparedness	4	23,501		22,774		46,275
Canada Border Services Agency	1			14,237		14,237
Correctional Service of Canada	1	39,733				39,733
Royal Canadian Mounted Police	2	10,000		57,240		67,240
Public Services and Procurement						
Department of Public Works and Government Services	17	151,322	15,306	200,108	1,732	368,468
Public Service Commission	2	84,570				84,570
Shared Services Canada	1	5,913		4,212		10,125

Education costs—*concluded*

(in dollars)

Department and agency	Number of employees	Salaries[1]	Travel and living costs	Tuition fees[2]	Other expenses	Total
Transport						
Department of Transport	23	127,822	93,057	679,113	533	900,525
Canadian Transportation Agency	1	12,815	4,118	16,995	-	33,928
Treasury Board						
Treasury Board Secretariat	6	27,262	1,967	146,000		175,229
Total	629	31,556,675	3,819,663	5,920,258	138,037	41,434,633

[1] Includes allowances in lieu of pay

[2] Includes book allowances

Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to net foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II.

Return on investments

(in dollars)

Description		Amount realized in 2016–2017[1]
Cash and accounts receivable		
Department of Employment and Social Development		
Interest on bank deposits		288,446
Department of Finance		
Interest on bank deposits		230,741,129
Total cash and accounts receivable		**231,029,575**
Foreign exchange accounts		
Department of Finance		
International Monetary Fund – Transfer of profits		
Loans		1,773,982
Subscriptions		1,870,962
International reserves held in the Exchange Fund Account		
Transfer of profits		1,996,258,917
Total foreign exchange accounts		**1,999,903,861**
Loans, investments and advances		
Crown corporations and other government business enterprises		
Bank of Canada		
Transfer of profits		1,111,158,055
Business Development Bank of Canada		
Dividends	68,648,726	
Interest	81,741,478	
		150,390,204
Canada Development Investment Corporation		
Dividends		51,000,000
Canada Lands Company Limited		
Dividends		6,500,000
Canada Mortgage and Housing Corporation		
Interest		511,017,958
Canadian Dairy Commission		
Interest		358,076
Department of Foreign Affairs, Trade and Development		
Export Development Canada – Dividends		786,000,000
Farm Credit Canada		
Dividends	268,300,000	
Interest	140,881,471	
		409,181,471
Royal Canadian Mint		
Dividends		29,000,000

Return on investments—*continued*

(in dollars)

Description		Amount realized in 2016–2017[1]
Other government business enterprises		
Other than interest		
Belledune Port Authority	170,375	
Halifax Port Authority	1,849,267	
Hamilton Port Authority	1,181,977	
Montréal Port Authority	4,151,709	
Nanaimo Port Authority	179,447	
Oshawa Port Authority	33,403	
Port Alberni Port Authority	103,964	
Prince Rupert Port Authority	3,328,733	
Québec Port Authority	1,271,999	
Saguenay Port Authority	54,736	
Saint John Port Authority	554,050	
Sept-Îles Port Authority	182,780	
St. John's Port Authority	150,636	
Thunder Bay Port Authority	74,985	
Toronto Port Authority	2,883,961	
Trois-Rivières Port Authority	142,551	
Vancouver Fraser Port Authority	6,711,104	
Windsor Port Authority	32,726	
		23,058,403
Total Crown corporations and other government business enterprises		3,077,664,167
National governments including developing countries		
Department of Finance		
International Development Assistance		
National Governments – Ukraine		6,860,000
Department of Foreign Affairs, Trade and Development		
International Development Assistance		
Loans to developing countries		4,291,209
Services and commitment charges on loans to developing countries		1,263
Total national governments including developing countries		11,152,472
International organizations		
International Finance Corporation		
Canada Climate Change Program		2,290,841
Global Agricultural and Food Security Program		894,297
International Monetary Fund		
Poverty Reduction and Growth Trust		639,514
Total International organizations		3,824,652
Other loans, investments and advances		
Loans, investments and advances		
Atlantic Canada Opportunities Agency		
Dividends on investments		9,748
Defence Construction (1951) Limited		
Dividends		8,500,000
Department of Foreign Affairs, Trade and Development		
Personnel posted abroad		163,966
		8,673,714

Return on investments—*concluded*

(in dollars)

Description	Amount realized in 2016–2017[1]
Other	
Department of Agriculture and Agri-Food	
Hog Industry Loan Loss Reserve Program	647,395
Department of Citizenship and Immigration	
Interest on assistance and transportation loans	280,176
Department of Employment and Social Development	
Interest on Canada apprentice loans	337,720
Interest on Canada student loans	662,022,270
Department of Finance	
Federal-provincial fiscal arrangements	58,944
Financial Consumer Agency of Canada	24,453
Department of Indian Affairs and Northern Development	
Council for Yukon First Nations – Elders	63,288
First Nations in British Columbia	833,439
Indian Economic Development Guaranteed Loans Program	18,664
Indian housing assistance fund – On-Reserve Housing – Interest on guaranteed loans	3,804,444
Native claimants	1,220,297
Stoney Band perpetual loan	11,689
Department of Veterans Affairs	
Veterans' Land Act Fund – Advances	76
Export Development Canada (Canada Account)	
Development of export trade	73,427,361
	742,750,216
Total other loans, investments and advances	751,423,930
Total loans, investments and advances	**3,844,065,221**
Other accounts	
Department of Foreign Affairs, Trade and Development	
Interest on mission bank accounts	52,567
Department of National Defence	
Interest earned from funds on deposit with suppliers/banks	141,557
Interest on loans to employees posted abroad	155,713
Security deposit (outside Canada posting)	2,548
Department of Public Safety and Emergency Preparedness	
Royal Canadian Mounted Police	
Loans and advances to persons posted abroad	4,105
Total other accounts	**356,490**
Total return on investments	**6,075,355,147**
Summary	
Dividends	1,217,958,474
Interest	1,723,275,091
Transfer of profits	3,111,061,916
Other	23,059,666
Total	**6,075,355,147**

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[1] The amounts reported in this column represent interest unless otherwise indicated.

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Expenditures of ministers' offices

On December 12, 2006, the *Federal Accountability Act* amended the *Access to Information Act* to require the head of a department or a ministry of state for the Government of Canada to publish an annual report of all expenses incurred by his or her office and paid out of the Consolidated Revenue Fund. Expenditures presented below are those charged to the Minister's budget (budget totaling $56,143,702) in accordance with the Policies for Ministers' Offices. This table does not include civilian termination benefits and statutory expenditures such as the Minister's salary and motor vehicle allowance, employer contributions to superannuation and certain benefit plans and other items as specified in these policies.

For further guidance on which expenditures are included in the ministers' offices budgets see Appendix E of these policies.

Expenditures of ministers' offices

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Agriculture and Agri-Food					
Department of Agriculture and Agri-Food					
Minister of Agriculture and Agri-Food					
Hon L MacAulay	Apr 1, 2016 to Mar 31, 2017	**1,223,119**	**131,846**	**365**	**3,276**
Canadian Heritage					
Department of Canadian Heritage					
Minister of Canadian Heritage					
Hon M Joly	Apr 1, 2016 to Mar 31, 2017	1,651,690	245,198	8,178	5,237
Minister of Sport and Persons with Disabilities					
Hon C Qualtrough	Apr 1, 2016 to Mar 31, 2017	587,769	178,712	392	
		2,239,459	423,910	8,570	5,237
Office of the Co-ordinator, Status of Women					
Ministers of Status of Women					
Hon M Monsef	Jan 10, 2017 to Mar 31, 2017	177,461	3,839		6,450
Hon P Hajdu	Apr 1, 2016 to Jan 10, 2017	637,549	86,909		461
		815,010	90,748		6,911
		3,054,469	**514,658**	**8,570**	**12,148**
Environment and Climate Change					
Department of the Environment					
Minister of the Environment and Climate Change					
Hon C McKenna	Apr 1, 2016 to Mar 31, 2017	**1,515,224**	**165,830**	**828**	**17,619**
Families, Children and Social Development					
Department of Employment and Social Development					
Minister of Families, Children and Social Development					
Hon J-Y Duclos	Apr 1, 2016 to Mar 31, 2017	1,453,458	106,277	1,845	774

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
–	–	**926**	–	–	–	**1,359,532**
10,966	60	3,785		1,257	11,199	1,937,570
–	30	732			2,911	770,546
10,966	90	4,517		1,257	14,110	2,708,116
		176				187,926
	–	415		485		725,819
	–	591		485		913,745
10,966	**90**	**5,108**	–	**1,742**	**14,110**	**3,621,861**
5,562	**1,015**	**7,172**	–	**115**	**26**	**1,713,391**
825		11,634		4,551		1,579,364

Expenditures of ministers' offices—*continued*

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Ministers of Employment, Workforce Development and Labour					
Hon P Hajdu	Jan 10, 2017 to Mar 31, 2017	283,247	40,577	111	4,612
Hon M Mihychuk	Apr 1, 2016 to Jan 10, 2017	709,787	74,271	387	33
Minister of Sport and Persons with Disabilities					
Hon C Qualtrough	Apr 1, 2016 to Mar 31, 2017	193,456	66,734	171	
		2,639,948	**287,859**	**2,514**	**5,419**
Finance					
Department of Finance					
Minister of Finance					
Hon B Morneau	Apr 1, 2016 to Mar 31, 2017	**1,619,062**	**199,256**	**1,691**	**7,307**
Fisheries, Oceans and the Canadian Coast Guard					
Department of Fisheries and Oceans					
Ministers of Fisheries, Oceans and the Canadian Coast Guard					
Hon D Leblanc	May 31, 2016 to Mar 31, 2017	1,124,798	130,197	500	22,603
Hon H Tootoo	Apr 1, 2016 to May 31, 2016	183,406	16,612		123
		1,308,204	**146,809**	**500**	**22,726**
Global Affairs					
Department of Foreign Affairs, Trade and Development					
Ministers of Foreign Affairs					
Hon C Freeland	Jan 10, 2017 to Mar 31, 2017	197,746	24,135		178
Hon S Dion	Apr 1, 2016 to Jan 10, 2017	1,281,097	54,823	15	8,920
Minister of International Development and La Francophonie					
Hon M-C Bibeau	Apr 1, 2016 to Mar 31, 2017	941,184	69,598		19,807
Ministers of International Trade					
Hon F-P Champagne	Jan 10, 2017 to Mar 31, 2017	190,995	14,461		525
Hon C Freeland	Apr 1, 2016 to Jan 10, 2017	890,835	54,785	92	535
		3,501,857	**217,802**	**107**	**29,965**
Health					
Department of Health					
Minister of Health					
Hon J Philpott	Apr 1, 2016 to Mar 31, 2017	**1,285,310**	**103,084**	**1,100**	**2,903**
Immigration, Refugees and Citizenship					
Department of Citizenship and Immigration					
Ministers of Immigration, Refugees and Citizenship					
Hon A Hussen	Jan 10, 2017 to Mar 31, 2017	266,520	46,327	1,272	534
Hon J McCallum	Apr 1, 2016 to Jan 10, 2017	1,024,092	88,867	1,741	4,516
		1,290,612	**135,194**	**3,013**	**5,050**

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
	330	5,479		2,352	–	336,708
	679	10,163		607	–	795,927
		88		336		260,785
825	**1,009**	**27,364**	–	**7,846**	–	**2,972,784**
398	–	**8,997**	–	**664**	**717**	**1,838,092**
		989	–	4,177		1,283,264
–	22	69		–	–	200,232
–	**22**	**1,058**	–	**4,177**	–	**1,483,496**
		891		200		223,150
		738		600		1,346,193
		1,523			545	1,032,657
		1,759		200		207,940
		404				946,651
–	–	**5,315**	–	**1,000**	**545**	**3,756,591**
–	**705**	**5,454**	–	**20**	**9,298**	**1,407,874**
30		2,271		1,095		318,049
321		2,220		208	10,466	1,132,431
351	–	**4,491**	–	**1,303**	**10,466**	**1,450,480**

Expenditures of ministers' offices—*continued*

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Indigenous and Northern Affairs					
Department of Indian Affairs and Northern Development					
Minister of Indigenous and Northern Affairs					
Hon C Bennett	Apr 1, 2016 to Mar 31, 2017	**1,218,584**	**196,177**	**580**	**12,575**
Infrastructure and Communities					
Office of Infrastructure of Canada					
Minister of Infrastructure and Communities					
Hon A Sohi	Apr 1, 2016 to Mar 31, 2017	**1,407,341**	**103,141**	**3,534**	**1,009**
Innovation, Science and Economic Development					
Department of Industry					
Minister of Innovation, Science and Economic Development					
Hon N Bains	Apr 1, 2016 to Mar 31, 2017	1,340,011	158,030	2,345	5,545
Minister of Science					
Hon K Duncan	Apr 1, 2016 to Mar 31, 2017	805,606	70,102	821	1,492
Minister of Small Business and Tourism					
Hon B Chagger	Apr 1, 2016 to Mar 31, 2017	767,343	63,488	1,133	199
		2,912,960	291,620	4,299	7,236
Atlantic Canada Opportunities Agency					
Minister of Innovation, Science and Economic Development					
Hon N Bains	Apr 1, 2016 to Mar 31, 2017	75,000	10,000		
Canadian Northern Economic Development Agency					
Minister of Innovation, Science and Economic Development					
Hon N Bains	Apr 1, 2016 to Mar 31, 2017				85,000
Economic Development Agency of Canada for the Regions of Quebec					
Minister of Innovation, Science and Economic Development					
Hon N Bains	Apr 1, 2016 to Mar 31, 2017	75,000	5,694		
Federal Economic Development Agency for Southern Ontario					
Minister of Innovation, Science and Economic Development					
Hon N Bains	Apr 1, 2016 to Mar 31, 2017	75,000	9,534		
Department of Western Economic Diversification					
Minister of Innovation, Science and Economic Development					
Hon N Bains	Apr 1, 2016 to Mar 31, 2017	75,000	10,000		
		3,212,960	**326,848**	**4,299**	**92,236**

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
1,598	–	**9,146**	–	–	**39**	**1,438,699**
1,356	–	**2,793**	–	–	–	**1,519,174**
1,374	20	7,697		442	112	1,515,576
1,241	39	4,041		2,496		885,838
400	58	4,307		643		837,571
3,015	117	16,045		3,581	112	3,238,985
						25,000
						85,000
		505				81,196
		463				85,000
						85,000
3,015	**117**	**17,013**	–	**3,581**	**112**	**3,600,181**

Expenditures of ministers' offices—*continued*

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Justice					
Department of Justice					
Minister of Justice and Attorney General of Canada					
Hon J Wilson-Raybould	Apr 1, 2016 to Mar 31, 2017	**1,449,598**	**195,365**	**3,709**	**29,155**
National Defence					
Department of National Defence					
Minister of National Defence					
Hon H S Sajjan	Apr 1, 2016 to Mar 31, 2017	1,393,923	203,183		8,139
Associate Minister of National Defence					
Hon K Hehr	Apr 1, 2016 to Mar 31, 2017		2,530		
		1,393,923	**205,713**	–	**8,139**
National Revenue					
Canada Revenue Agency					
Minister of National Revenue					
Hon D Lebouthillier	Apr 1, 2016 to Mar 31, 2017	**802,670**	**53,965**	–	**12,875**
Natural Resources					
Department of Natural Resources					
Minister of Natural Resources					
Hon J Carr	Apr 1, 2016 to Mar 31, 2017	**1,234,069**	**125,679**	–	**5,159**
Privy Council					
Privy Council Office					
Prime Minister					
Right Hon J Trudeau	Apr 1, 2016 to Mar 31, 2017	7,462,686	792,234	2,150	56,742
Leaders of the Government in the House of Commons					
Hon B Chagger	Aug 19, 2016 to Mar 31, 2017	388,771	3,338		790
Hon D LeBlanc	Apr 1, 2016 to Aug 19, 2016	419,147	22,290	280	13,994
Ministers of Democratic Institutions					
Hon K Gould	Jan 10, 2017 to Mar 31, 2017	174,693	9,623		196
Hon M Monsef	Apr 1, 2016 to Jan 10, 2017	796,021	89,055		1,856
		9,240,678	**917,326**	**2,430**	**73,077**
Public Safety and Emergency Preparedness					
Department of Public Safety and Emergency Preparedness					
Minister of Public Safety and Emergency Preparedness					
Hon R Goodale	Apr 1, 2016 to Mar 31, 2017	**1,419,838**	**78,787**	–	**4,627**
Public Services and Procurement					
Department of Public Works and Government Services					
Minister of Public Services and Procurement					
Hon J Foote	Apr 1, 2016 to Mar 31, 2017	1,477,338	136,477	263	1,179
Minister of Public Services and Procurement Ministers' Regional Offices[8]	Jan 1, 2017 to Mar 31, 2017	49,489	9,193	99	
		1,526,827	**145,670**	**362**	**1,179**

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
268	–	**11,774**	–	**5,722**	**1,029**	**1,696,557**
360		25,919				1,631,524
						2,530
360	–	**25,919**	–	–	–	**1,634,054**
–	–	**4,399**	–	**263**	–	**874,192**
983	–	**406**	–	–	–	**1,366,216**
17,306		75,923		12,509	20,857	8,440,310
				176		392,251
		518		138	5,292	461,628
		159		1,949	925	187,443
		16			4,879	892,429
17,306	–	**76,616**	–	**14,772**	**31,953**	**10,374,061**
229	–	**5,108**	–	**7,477**	–	**1,510,182**
	699	9,344			178	1,625,298
		384		18,517		77,862
–	**699**	**9,728**	–	**18,517**	**178**	**1,703,160**

Expenditures of ministers' offices—*concluded*

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Transport					
Department of Transport					
Minister of Transport Hon M Garneau	Apr 1, 2016 to Mar 31, 2017	**1,191,956**	**118,545**	–	**1,456**
Treasury Board					
Treasury Board Secretariat					
President of the Treasury Board Hon S Brison	Apr 1, 2016 to Mar 31, 2017	**1,096,607**	**31,244**	**982**	**4,645**
Veterans Affairs					
Department of Veterans Affairs					
Minister of Veterans Affairs Hon K Hehr	Apr 1, 2016 to Mar 31, 2017	**1,147,823**	**278,320**	**375**	**3,048**
Other[2]	Not applicable	**29,362**			**24,418**
Total		**43,809,241**	**4,674,058**	**34,959**	**380,011**

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[1] In previous years, Ministers' Offices expenditures included amounts pertaining to Ministers' Regional Offices, for those ministers who were assigned responsibility of a specific region. In the current year, responsibility for all MROs fall under the Minister of Public Services and Procurement Canada. As a result, all related expenditures are represented under the PSPC portfolio.

[2] Expenditures relate to Ministers' offices from a previous Parliament, which were paid out in the 2016-2017 fiscal year.

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
–	**670**	**3,718**	–	**1,905**	**6,387**	**1,324,637**
–	–	**4,442**	–	**766**	**34,110**	**1,172,796**
–	–	**120**	–	–	**5,921**	**1,435,607**
						53,780
42,973	**4,327**	**237,067**	–	**69,870**	**114,891**	**49,367,397**

Travel expenditures of ministers and parliamentary secretaries

This statement provides details of the travel expenditures of ministers and parliamentary secretaries incurred in the current year, where the travel is required for departmental operational or program purposes, whether domestic or international, whether charged to the ministers' office budget or any other fund centre within the minister's department or agency.

For the purpose of this statement, travel expenditures include transportation, accommodation, meals and other expenditures. The following items are excluded from this statement:

- travel expenditures of ministers' staff, or other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenditures of Members of the House of Commons serving on various parliamentary committees;
- moving, transportation and travel expenditures paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 11 of this volume entitled "House of Commons—Statement of sessional allowances and travel expenditures paid in 2016–2017";
- Department of National Defence charges for the use of government aircraft; and
- travel expenditures of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenditures are reported in a separate statement in Section 11 of this volume entitled "Foreign Affairs, Trade and Development—Travel expenditures for Canadian representation at international conferences and meetings".

Travel expenditures of ministers and parliamentary secretaries

(in dollars)

Ministry and minister	Vote	Amount
Agriculture and Agri-Food		
Minister of Agriculture and Agri-Food		
Hon L. MacAulay	1	33,415
Parliamentary secretary		
J-C Poissant	1	244
Canadian Heritage		
Minister of Canadian Heritage		
Hon M Joly	1	158,696
Minister of Sport and Persons with Disabilities		
Hon C Qualtrough	1	77,218
Ministers of Status of Women		
Hon M Monsef	1	2,398
Hon P Hajdu	1	85,915
Environment and Climate Change		
Minister of Environment and Climate Change		
Hon C McKenna	1	90,529
Parliamentary secretary		
J Wilkinson	1	10,776
Families, Children and Social Development		
Minister of Families, Children and Social Development		
Hon J-Y Duclos	1	33,526
Parliamentary secretary		
A Vaughan	1	3,012
Ministers of Employment, Workforce Development and Labour		
Hon P Hajdu	1	12,637
Hon M Mihychuk	1	19,436
Parliamentary secretary		
R Cuzner	1	4,146
Minister of Sport and Persons with Disabilities		
Hon C Qualtrough	1	7,807
Parliamentary secretary		
S Lauzon	1	1,266

Travel expenditures of ministers and parliamentary secretaries—*continued*

(in dollars)

Ministry and minister	Vote	Amount
Finance		
Minister of Finance		
Hon B Morneau	1	112,236
Parliamentary secretaries		
G Petitpas Taylor	1	5,542
F-P Champagne	1	9,405
Fisheries, Oceans and the Canadian Coast Guard		
Ministers of Fisheries, Oceans and the Canadian Coast Guard		
Hon D LeBlanc	1	28,306
Hon H Tootoo	1	14,189
Parliamentary secretaries		
T Beech	1	1,206
S Cormier	1	5,756
Global Affairs		
Ministers of Foreign Affairs		
Hon C Freeland	1	14,015
Hon S Dion	1	118,375
Parliamentary secretary		
P Goldsmith-Jones	1	33,967
Parliamentary secretary (Canada – U.S. Relations)		
A Leslie	1	6,345
Parliamentary secretary (Consular Affairs)		
O Alghabra	1	35,649
Minister of International Development and La Francophonie		
Hon M-C Bibeau	1	69,639
Parliamentary secretaries		
C Caesar-Chavannes	1	2,058
K Gould	1	29,501
Ministers of International Trade		
Hon F-P Champagne	1	66,502
Hon C Freeland	1	71,208
Parliamentary secretary		
D Lametti	1	36,889
Health		
Minister of Health		
Hon J Philpott	1	57,722
Parliamentary secretary		
K Khera	1	1,401
Immigration, Refugees and Citizenship		
Ministers of Immigration, Refugees and Citizenship		
Hon A Hussen	1	14,695
Hon J McCallum	1	27,664
Parliamentary secretaries		
S Cormier	1	1,515
A Virani	1	5,760
Indigenous and Northern Affairs		
Minister of Indigenous and Northern Affairs		
Hon C Bennett	1	59,953
Parliamentary secretary		
Y Jones	1	10,817
Infrastructure and Communities		
Minister of Infrastructure and Communities		
Hon A Sohi	1	39,918
Parliamentary secretaries		
M Miller	1	766
P Rodriguez	1	844

Travel expenditures of ministers and parliamentary secretaries—*continued*

(in dollars)

Ministry and minister	Vote	Amount
Innovation, Science and Economic Development		
Minister of Innovation, Science and Economic Development		
Hon N Bains	1	94,741
Parliamentary secretaries		
D Lametti	1	251
G Fergus	1	2,306
Minister of Science		
Hon K Duncan	1	51,759
Parliamentary secretary		
T Beech	1	1,222
Minister of Small Business and Tourism		
Hon B Chagger	1	33,569
Justice		
Minister of Justice and Attorney General of Canada		
Hon J Wilson-Raybould	1	77,620
National Defence		
Minister of National Defence		
Hon H S Sajjan	1	143,644
Parliamentary secretary		
Hon J McKay	1	13,181
Associate Minister of National Defence		
Hon K Hehr	1	649
National Revenue		
Minister of National Revenue		
Hon D Lebouthillier	1	19,536
Parliamentary secretary		
K Khera	1	946
Natural Resources		
Minister of Natural Resources		
Hon J Carr	1	82,071
Parliamentary secretary		
K Rudd	1	19,636
Privy Council		
Prime Minister		
Right Hon J Trudeau	1	12,061
Parliamentary secretary		
C Caesar-Chavannes	1	1,637
Parliamentary secretary (Intergovernmental Affairs)		
A Vaughan	1	11,040
Parliamentary secretary (Youth)		
P Schiefke	1	7,900
Leaders of the Government in the House of Commons		
Hon B Chagger	1	1,739
Hon D LeBlanc	1	2,730
Ministers of Democratic Institutions		
Hon K Gould	1	2,092
Hon M Monsef	1	24,798
Parliamentary secretary		
M Holland	1	7,288
Public Safety and Emergency Preparedness		
Minister of Public Safety and Emergency Preparedness		
Hon R Goodale	1	36,725
Parliamentary secretaries		
M Holland	1	737
M Picard	1	516
Public Services and Procurement		
Minister of Public Services and Procurement		
Hon J Foote	1	36,919
Parliamentary secretaries		
S MacKinnon	1	2,477
L Alleslev	1	7,707

Travel expenditures of ministers and parliamentary secretaries—*concluded*

(in dollars)

Ministry and minister	Vote	Amount
Transport		
Minister of Transport	1	49,676
Hon M Garneau		
Parliamentary secretary	1	2,632
K Young		
Treasury Board		
President of the Treasury Board	1	33,749
Hon S Brison		
Parliamentary secretary	1	12,414
J Murray		
Veterans Affairs		
Minister of Veterans Affairs	1	71,126
Hon K Hehr		
Parliamentary secretaries	1	797
S Romanado	1	7,049
K McCrimmon		
Total		2,297,804

International travel expenditures of ministers, parliamentary secretaries and ministers' staff

This statement presents the international travel expenditures incurred by ministers, parliamentary secretaries, and ministers' staff where the travel is required for departmental operational or program purposes only. These expenditures are charged to a special fund centre, created from existing reference levels, within the minister's department or agency. These costs are not charged to the ministers' office therefore are not included on the expenditure of ministers' offices table.

International travel expenditures of ministers, parliamentary secretaries and ministers' staff

(in dollars)

Ministry and minister	Amount
Agriculture and Agri-Food	
Minister of Agriculture and Agri-Food	
Hon L MacAulay	184,929
Canadian Heritage	
Minister of Canadian Heritage	
Hon M Joly	87,801
Minister of Sport and Persons with Disabilities	
Hon C Qualtrough	76,086
Ministers of Status of Women	
Hon M Monsef	27,144
Hon P Hajdu	54,300
Environment and Climate Change	
Minister of Environment and Climate Change	
Hon C McKenna	141,107
Families, Children and Social Development	
Minister of Families, Children and Social Development	
Hon J-Y Duclos	47,155
Minister of Employment, Workforce Development and Labour	
Hon M Mihychuk	65,369
Minister of Sport and Persons with Disabilities	
Hon C Qualtrough	22,769
Finance	
Minister of Finance	
Hon B Morneau	218,398
Fisheries, Oceans and the Canadian Coast Guard	
Ministers of Fisheries, Oceans and the Canadian Coast Guard	
Hon D LeBlanc	14,022
Hon H Tootoo	18,408
Global Affairs	
Ministers of Foreign Affairs	
Hon C Freeland	52,294
Hon S Dion	455,472
Minister of International Development and La Francophonie	
Hon M-C Bibeau	228,348
Ministers of International Trade	
Hon F-P Champagne	168,792
Hon C Freeland	175,585
Health	
Minister of Health	
Hon J Philpott	46,865
Immigration, Refugees and Citizenship	
Ministers of Immigration, Refugees and Citizenship	
Hon A Hussen	27,921
Hon J McCallum	94,602
Indigenous and Northern Affairs	
Minister of Indigenous and Northern Affairs	
Hon C Bennett	19,957

International travel expenditures of ministers, parliamentary secretaries and ministers' staff—*concluded*

(in dollars)

Ministry and minister	Amount
Infrastructure and Communities	
Minister of Infrastructure and Communities	
Hon A Sohi	21,276
Innovation, Science and Economic Development	
Minister of Innovation, Science and Economic Development	
Hon N Bains	132,569
Minister of Science	
Hon K Duncan	81,245
Minister of Small Business and Tourism	
Hon B Chagger	22,020
Justice	
Minister of Justice and Attorney General of Canada	
Hon J Wilson-Raybould	69,991
National Defence	
Minister of National Defence	
Hon H S Sajjan	350,415
Natural Resources	
Minister of Natural Resources	
Hon J Carr	174,839
Public Safety and Emergency Preparedness	
Minister of Public Safety and Emergency Preparedness	
Hon R Goodale	13,537
Public Services and Procurement	
Minister of Public Services and Procurement	
Hon J Foote	15,374
Transport	
Minister of Transport	
Hon M Garneau	52,005
Treasury Board	
President of the Treasury Board	
Hon S Brison	53,462
Veterans Affairs	
Minister of Veterans Affairs	
Hon K Hehr	9,034
Total	**3,223,091**

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Section 11

2016–2017

Public Accounts of Canada

Other miscellaneous information

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Families, Children and Social Development
Department of Employment and Social Development

Compensation payments and administration expenditures[1]
(in dollars)

Description	Compensation payments[2]	Administration expenditures[3]	Total payments
Newfoundland and Labrador	2,901,992	1,032,935	3,934,927
Prince Edward Island	589,400	202,800	792,200
Nova Scotia - Federal	11,072,779	2,494,760	13,567,539
Nova Scotia - Automatic assumption claim under the Enterprise Cape Breton Corporation	3,237,141	621,420	3,858,561
Nova Scotia - Silicosis claim under the Entreprise Cape Breton Corporation	203,417	40,036	243,453
Nova Scotia - Other claim under the Enterprise Cape Breton Corporation	10,283,213	1,970,920	12,254,133
New Brunswick	6,335,120	1,335,553	7,670,673
Quebec	20,199,999	4,783,434	24,983,433
Ontario	35,928,465	10,973,867	46,902,332
Manitoba	3,215,177	2,332,851	5,548,028
Saskatchewan	3,520,412	1,631,287	5,151,699
Alberta	11,675,198	3,073,350	14,748,548
British Columbia	17,317,460	8,248,439	25,565,899
Claim cost payment in respect of *Merchant Seamen Compensation Act*	1,870	—	1,870
Claim cost payments to locally engaged employees outside Canada (Section 7)	28,728	—	28,728
	126,510,371	38,741,652	165,252,023
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	31,492,570	11,381,026	42,873,596
Claim and administration expenses recovered from other Government departments	63,618,093	18,080,752	81,698,845
Claim and administration expenses recoveries related to employment insurance	360,220	73,780	434,000
Recoveries from responsible third parties (subrogation)	16,449		16,449
	95,487,332	29,535,558	125,022,890
Net expenditures[4]	**31,023,039**	**9,206,094**	**40,229,133**

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[1] These payments and expenditures are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (refer to Ministry Summary, section 5 of Volume II).

[2] Includes the net payments of compensation respecting:
(a) government employees (*Government Employees Compensation Act*);
(b) merchant seamen (*Merchant Seamen Compensation Act*); and
(c) employees of mines operated by Enterprise Cape Breton Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

[3] Represents the federal government's net share of administration expenditures of provincial boards.
The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.
Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

[4] Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

Global Affairs
Department of Foreign Affairs, Trade and Development

Expenditures for Canadian representation at international conferences and meetings

This statement presents expenditures such as hospitality and conference fees covered under the department of Foreign Affairs, Trade and Development International Conference Allotment that is approved by Cabinet to fund the protocol activities of the Governor General and the Prime Minister of Canada during official visits abroad. The allotment also supports the participation of the department of Foreign Affairs, Trade and Development Portfolio ministers and their official delegations in major multilateral international conferences defined as a congress, convention, briefing seminar or other formal gathering in one location outside Canada that deals with topics related to Government of Canada objectives.

(in dollars)

Conferences and meetings	Amount
Prime Minister's Visit to Wales (United Kingdom)—North Atlantic Treaty Organization (NATO) Summit, September 2014	38
Prime Minister's Visit to London (United Kingdom) and Malta—Commonwealth Head of Government Meeting (CHOGM) and Paris (France)—Climate Change Conference, November 2015	53
Prime Minister's Visit to Washington (United States)—Visit at the White House, March 2016	30,918
Prime Minister's Visit to New York (United States), March 2016	4,058
Prime Minister's Visit to Washington (United States)—Nuclear Security Summit (NSS), March 31 and April 1	12,881
Prime Minister's Visit to Hangzhou, Beijing, Shanghai and Hong Kong (China)—G20 Summit	1,068,775
Prime Minister's Visit to Warsaw (Poland)—North Atlantic Treaty Organization (NATO) and bilateral Visit to Kyiv and Lviv (Ukraine)	418,613
Prime Minister's Bilateral Visit to Tokyo and Ise-Shima (Japan)—G7 Summit	758,999
Prime Minister's Visit to New York (United States)	183,507
Prime Minister's Bilateral Visit to Monrovia (Liberia) and Antananarivo (Madagascar)—Francophonie Summit	882,353
Canadian Delegation to Davos (Switzerland)—World Economic Forum (WEF)	384,216
Canadian Delegation to Yerevan (Armenia)—Global Forum	8,244
Prime Minister's Bilateral Visit to Havana (Cuba), Buenos Aires (Argentina) and Lima (Peru)—Asia Pacific Economic Cooperation (APEC)	731,546
Prime Minister's Visit to New York (United States)—71st United Nations General Assembly (UNGA)	144,569
Prime Minister's Visit to Brussels (Belgium)—Summit of Council of the European Union	338,030
Prime Minister's Visit to Tel Aviv (Israel)—State funeral for the former President Shimon Peres	140,472
Prime Minister's Visit to Washington (United States)	49,141
Prime Minister's Bilateral Visit to Hamburg (Germany) and Strasbourg (France)	448,460
Prime Minister's Visit to Houston (United States)	129,753
Prime Minister's Visit to New York (United States)—Come from Away	28,977
Start-up costs and advance team for the Prime Minister's Visit to Italy—G7	12,567
Start-up costs and advance team for the Prime Minister's Visit to Vimy (France)	123,405
Start-up costs and advance team for the Prime Minister's Visit to Hamburg (Germany)—G20	4,575
Start-up costs and advance team for the Prime Minister's Visit to New York (United States)—Women in the World Summit	20,962
Governor General's Visit to Rio de Janeiro (Brazil)—Olympic Games	132,256
Governor General's Visit to Southern United States	228,581
Governor General's Visit to London (United Kingdom)	36,997
Governor General's Visit to Israel and Jordan	827,342
Governor General's Visit to Havana (Cuba)—State funeral of Fidel Castro	14,184
Governor General's Visit to Sweden	512,220
Start-up costs and advance team for Governor General's Visit to Vimy (France)	77,641
Minister of Foreign Affairs—Bilateral Visits (Visits Officer)	116,890

Global Affairs

Department of Foreign Affairs, Trade and Development

Expenditures for Canadian representation at international conferences and meetings—*concluded*

(in dollars)

Conferences and meetings	Amount
Minister of International Trade—Bilateral Visits (Visits Officer)	146,823
Minister of International Development and for La Francophonie—Bilateral Visits (Visits Officer)	59,311
Minister of Foreign Affairs—Canadian delegation to the G7 Foreign Ministers' Meeting, Hiroshima (Japan)	75,790
Minister of Foreign Affairs—Canadian delegation to the North Atlantic Treaty Organization (NATO), Foreign Ministers' Meeting, Brussels (Belgium)	48,826
Minister of International Development and for La Francophonie—Canadian delegation to the World Humanitarian Summit, Istanbul (Turkey)	84,323
Minister of International Trade—Canadian delegation to the Asia-Pacific Economic Cooperation (APEC) Ministers Responsible for Trade, Arequipa (Peru)	36,250
Minister of International Trade—Canadian delegation to the Organisation for Economic Co-operation and Development (OECD) Ministerial Council Meeting, Paris (France)	49,886
Canadian delegation to the 46th General Assembly of the Organization of American States (OAS), Santo Domingo (Dominican Republic)	43,697
Minister of International Trade—Canadian delegation to the G20 Trade Ministers' Meeting, Shanghai (China)	78,320
Minister of Foreign Affairs—Canadian delegation to 71st Session of the United Nations General Assembly (UNGA), New York (United States)	479,147
Minister of Foreign Affairs—Canadian delegation to the Post-Ministerial Conference and Regional Forum of the Association of Southeast Asian Nations (ASEAN), Vientiane (Laos)	69,494
Minister of International Trade—Canadian delegation to the Economic Ministers' Meeting of the Association of Southeast Asian Nations (ASEAN), Vientiane (Laos)	38,405
Minister of Foreign Affairs—Canadian delegation to the Ministers' Meeting of the Global Coalition to Counter Islamic State of Iraq and the Levant (ISIL), Washington (United States)	17,705
Minister of Foreign Affairs—Canadian delegation to the Dialogue Partners' Meeting for the Pacific Islands Forum (PIF), Pohnpei (Federated States of Micronesia)	58,421
Canadian delegation to the Foreign Ministers' Meeting, Organisation for Security and Co-operation in Europe (OSCE), Potsdam (Germany)	5,651
Minister of Foreign Affairs—Canadian delegation to the General Conference of the International Atomic Energy Agency (IAEA), Vienna (Austria)	24,645
Canadian delegation to the World Trade Organisation (WTO), Oslo (Norway)	4,399
Minister of International Development and for La Francophonie—Canadian delegation to the Ministerial Conference at the Francophonie Summit, Antananarivo (Madagascar)	134,754
Minister of Foreign Affairs—Canadian delegation to the North Atlantic Treaty Organization (NATO) Foreign Ministers' Meeting, Brussels (Belgium)	30,844
Minister of Foreign Affairs and Minister of International Trade—Canadian delegation to the Asia-Pacific Economic Cooperation (APEC), Economic Leaders' meeting, Lima (Peru)	93,912
Minister of Foreign Affairs—Canadian delegation to the Organisation for Security and Co-operation in Europe (OSCE), Ministerial Council Meeting, Hamburg (Germany)	38,656
Minister of Foreign Affairs—Canadian delegation to the G20 Foreign Ministers' Meeting, Bonn (Germany)	31,652
Minister of Foreign Affairs—Canadian delegation to the Ministers' Meeting of the Global Coalition to Counter Daesh, Washington (United States)	10,591
Start-up costs—Canadian delegation to the North Atlantic Treaty Organization (NATO), Foreign Ministers' Meeting, Brussels (Belgium)	13,418
Canadian participation to the inauguration ceremony in Pristina (Kosovo)	9,454
Canadian participation to the inauguration ceremony in Lima (Peru)	8,309
Canadian participation to the inauguration ceremony in Ghana	5,806
Canadian participation to the inauguration ceremony in Haiti	16,967
Total	**9,586,679**

11 . 4 Other miscellaneous information

Global Affairs
Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings

This statement presents the travel expenditures covered under the International Conference Allotment. This allotment is described in the statement of "Expenditures for Canadian representation at international conferences and meetings" found in section 11 of this Volume.

Generally, the International Conference Allotment does not support the expenses of ministers and staff from other government departments, provincial and territorial representatives, private sector advisors or academic observers. These expenses are usually self-funded and not chargeable to the International Conference Allotment. Therefore, this statement only includes costs charged to the International Conference Allotment by the department of Foreign Affairs, Trade and Development. Delegates from other government departments are listed for information purposes only.

Costs charged to the International Conference Allotment are part of the operating budget of the department of Foreign Affairs, Trade and Development and, therefore, are not included in the statements in section 10 of this Volume titled "Travel expenditures of ministers and parliamentary secretaries" and "International travel expenditures of ministers, parliamentary secretaries and ministers' staff".

(in dollars)

Description	Amount
Prime Minister's Visit to Wales (United Kingdom)—North Atlantic Treaty Organization (NATO) Summit, September 2014	*38*
Prime Minister's Visit to London (United Kingdom) and Malta—Commonwealth Head of Government Meeting (CHOGM) and Paris (France)—Climate Change Conference, November 2015	*53*
Prime Minister's Visit to Washington (United States)—Visit at the White House, March 2016	*4,422*
Prime Minister's Office	
Zerucelli J.	
Privy Council Office	
Broxman K., Cloutier B., Gaudreault S., Hannaford J., Lemire M., Pilon T.	
Global Affairs Canada	
Bogdan A.	
Prime Minister's Visit to New York (United States), March 2016	*4,058*
Privy Council Office	
Broxman K., Cloutier B., Gaudreault S., Picard A., Prusakowski T.	
Prime Minister's Visit to Washington (United States)—Nuclear Security Summit (NSS), March 31 and April 1	*12,881*
House of Commons	
Trudeau Right Hon. J.	
Prime Minister's Office	
Ahmad C., Almeida C., Butts G., Desfosses T., Guillon T., Paris R., Scotti A., Telford K., Travers P., Zerucelli J.	
Privy Council Office	
Brunette L., Grecco B., Hannaford J., Hart P., Lemire M., Madore J., Massabki M., Rae B., Ritchie R., Tarry S., Tremblay É.	
Global Affairs Canada	
Boehm P., Hanley M., Hulan H., Lambert D., Roy S., Tomlinson B.	
Public Services and Procurement Canada (Interpreter)	
Nakamura S.	
Prime Minister's Visit to Hangzhou, Beijing, Shanghai and Hong Kong (China)—G20 Summit	*428,215*
House of Commons	
Trudeau Right Hon. J., Dion Hon. S., Freeland Hon. C., Morneau Hon. B., Tan G. (M.P.)	
Prime Minister's Office	
Butts G., Desfosses T., Grech A., Guillon T., Hage-Moussa V., Hallé A-L., MacMillan C., McNair M., Menchini S., Ng M., Purchase K., Scotti A., Tatone J., Telford K., Zerucelli J.	
Privy Council Office	
Bazinet É., Bélanger L., Cloutier B., Edwards L., Fitzgerald R.S., Gaudreault S., Grecco B., Hage M., Hannaford J., Lafleur K., Lemire M., Madore J., Mammoletti L., Massabki M., Ménard D., Mineau M-A., Picard A., Pilon T., Prusakowski T., Rae B., Reynolds T., Richard W., Tremblay É., Ward J.	

Global Affairs
Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Global Affairs Canada	
Aggelopoulos T., Bacile R., Boucher C., Carpentier-Proulx R., Flanagan A., Gompf J., Gucciardi G., Guérin M., Hemingway S., Hogan C., Hudson A., Huot-Bolduc F., Lawrence A., Massot P., Norton R., Rigby V., Roy S., Snider C., Teo O.	
Public Services and Procurement Canada (Interpreters)	
Dawrant A., Song-Chi J.	
Department of National Defence	
Richer Dr. D.	
Department of Finance Canada	
Asselin R., Deschêne C., Lauzon D., Leblanc R., Samson P., Sargent T., Stewart R.	
Prime Minister's Visit to Warsaw (Poland)–North Atlantic Treaty Organization (NATO) and bilateral Visit to Kyiv and Lviv (Ukraine)	*266,198*
House of Commons	
Trudeau Right Hon. J., Dion Hon. S., Freeland Hon. C., Sajjan Hon. H., Wrzesnewsky B. (M.P.)	
Prime Minister's Office	
Almeida C., Desfossés T., Grech A., Guillon T., Hallé A-L., Purchase K., Scotti A., Tatone J., Telford K., Travers P.	
Privy Council Office	
Bonneville-Mainville R., Brunette L., Charette A., Cloutier B., Fox C., Gaudreault S., Grecco B., Hage M., Hannaford J., Labrecque R., Lemire M., Lizotte M., Lockhart T., Madore J., Maloley J., Mammoletti L., Mineau M-A., Paul J., Picard A., Pilon T., Prusakowski T., Shouldice M., Tarry S., Thompson G., Troy R.	
Global Affairs Canada	
Anggelopoulos T., Bacile R., Boucher C., Carpentier-Proulx R., Chan J., Clow B., Gwozdecky M., Huot-Bolduc F., Khatchadourian R., Ovens J., Pickerill J., Poulin O., Roy S., Snider C., Young K.	
Department of National Defence	
Bohunicky B., Filiatrault R., Richer Dr. D., Vance Gen. J.	
Public Services and Procurement Canada (Interpreter)	
Shymanski V.	
Others	
Green J., Larwin A., Leipciger B., Leipciger N., Scheie A.	
Stakeholders	
Balan J., Bondarchuk O., Chyczij A., Gawdida O., Grod P., Koszarny L., Roman R., Soltykevych C., Zenon P.	
Prime Minister's Bilateral Visit to Tokyo and Ise-Shima (Japan)–G7 Summit	*284,972*
House of Commons	
Trudeau Right Hon. J., Freeland Hon. C.	
Prime Minister's Office	
Ahmad C., Butts G., Desfossés T., Guillon T., Julien N., Menchini S., Paris R., Purchase K., Scotti A., To J., Zerucelli J.	
Privy Council Office	
Bazinet É., Black G., Bonneville-Mainville R., Chevrier J., Clippingdale R., Cloutier B., Dupont S., Edwards L., Gaudreault S., Hannaford J., Hols E., Jean D., Labrecque R., Lafleur K., Larocque D., Lemire M., Lepage S., Lockhart T., Maloley J., Massabki M., Mineau M-A., Tremblay E., Williams P.	
Global Affairs Canada	
Aggelopoulos T., Benson I., Boucher C., Clow B., Eyestone M., Flanagan-Whalen A., Guérin M., Lambert D., Khoury N., Springett G., Yap R.	
Public Services and Procurement Canada (Interpreters)	
Makamura S., Vogt B.	
Department of National Defence	
Richer Dr. D.	
Prime Minister's Visit to New York (United States)	*33,679*
House of Commons	
Trudeau Right Hon. J.	
Prime Minister's Office	
Almeida C., Butts G., Desfossés T., Hallé A-L., Purchase K., Scotti A., Telford K., Travers R.	

Global Affairs
Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Privy Council Office	
Brooman K., Galarneau S., Gaudreault S., Grecco B., Hannaford J., Huot P., Larocque D., Lindblad A., Maloley J., Massabki M., Wittmann P	
Global Affairs Canada	
Guérin M., Snider C.	
Prime Minister's Bilateral Visit to Monrovia (Liberia) and Antananarivo (Madagascar) - Francophone Summit	*353,180*
House of Commons	
Trudeau Right Hon. J., Bibeau Hon. M-C	
Prime Minister's Office	
Ahmad C., Bernier A., Bouchard M., Desfossés T., Duchesneau O., Gagné C., Guillon T., Hage-Moussa V., Menchim S., Savard-Shaw J., Scotti A., Travers P.	
Privy Council Office	
Angell D., Bazinet É., Beaulieu J., Brunette L., Charette A., Edwards L., Fox C., Galarneau S., Gaudreault S., Grecco B., Huot P., Leblanc A., Madore J., Maloley J., Ménard D., Picard A., Prusakowski T., Tremblay É., Wittmann P	
Global Affairs Canada	
Aggelopoulos T., Beaulne P., Boutin B., Cayer R., Goosen J., Jacovella D., Lambert D., Lévesque Y., Monpetit G., Roy S., Snider C.	
Department of National Defence	
Morin Dr. H., Richer Dr. D.	
Stakeholders	
Brouillette L., Fray K., Gasse M.S., Harvey C., Johnson J., Lanthier S., Lord-Giroux X., Van Koeverden A., Vinette J-P	
Canadian delegation to Davos (Switzerland) - World Economic Forum (WEF)	*44,042*
House of Commons	
Bains Hon. S., Brison Hon. S., Champagne Hon. F-P., Joly Hon. M., McKenna Hon. C., Morneau Hon. F.	
Privy Council Office	
Bazinet É., Gagnon M., Hage M., Lizotte M., Pilon T.	
Global Affairs Canada	
Huot-Bolduc F.	
Treasury Board of Canada Secretariat	
Ashton T.	
Innovation, Science and Economic Development	
Marquez E.	
Department of Finance Canada	
Berz K., Kaur S., Maksymetz R.	
Environment and Climate Change	
Tsai-Klassen F.	
Canadian Heritage	
Church L.	
Canadian delegation to Yerevan (Armenia) - Global Forum	*8,244*
House of Commons	
Bryan M. (M.P.)	
Prime Minister's Bilateral Visit to Havana (Cuba), Buenos Aires (Argentina) and Lima (Peru) - Asia Pacific Economic Cooperation (APEC)	*209,881*
House of Commons	
Trudeau Right Hon. J., Dion Hon. S., Freeland Hon. C., Rodrigez P. (M.P.)	
Prime Minister's Office	
Almeida C., Astravas Z., Broadhurst J., Desfossés T., Duchesneau O., Grech A., Guillon T., Hallé A-L., Saikali D., Scotti A., Zerucelli J.	
Privy Council Office	
Bazinet É., Black G., Brooman K., Burnham N., Cloutier B., Cotten B., Demers A., Fitzgerald R.S., Gaudreault S., Grecco B., Hannaford J., Jarmuske P., Lafleur K., Larocque D., Lemire M., Lindblad A., Lizotte M., McPhail B., Noftle T., Pilon T., Prentice K., Tremblay É., Troy R.	

Global Affairs
Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Global Affairs Canada	
Aggelopoulos T., Barrette J., Carrière D., Chauvette A-L., Clow B., Gagnon C., Guérin M., Hillman K., Hudson A., Huot-Bolduc F., Kwan R., Lambert D., Logie R., Massot P., Morrison D., Norton R., Ovens J., Séguin B., Thériault M-C., Wallace J-L.	
Department of National Defence	
Brassard-Lavoie Capt. V., Richer Dr. D.	
Public Services and Procurement Canada (Interpreters)	
Chi J., Gonzalez A., Nakamura S., Tran N.	
Other	
Grégoire-Trudeau S.	
Prime Minister's Visit to New York (United States) – 71st United Nations General Assembly (UNGA)	*65,985*
House of Commons	
Trudeau Right Hon. J.	
Prime Minister's Office	
Ahmad C., Almeida C., Broadhurst J., Butts G., Desfossés T., Purchase K., Scotti A., Telford K., Travers P.	
Privy Council Office	
Angell D., Brooman K., Fox C., Galarneau S., Greeco B., Hannaford J., Khan Z., Lindblad A., Madore J., Maloley J., Williams P.	
Global Affairs Canada	
Lambert D., Roy S.	
Stakeholders	
Gibson M., Verch A.	
Prime Minister's Visit to Brussels (Belgium) – Summit of Council of the European Union	*121,502*
House of Commons	
Trudeau Right Hon. J., Dion Hon. S., Freeland Hon. C.	
Prime Minister's Office	
Ahmad C., Almeida C., Astravas Z., Bouchard M., Desfossés T., Guillon T., Scotti A., Travers P.	
Privy Council Office	
Bazinet É., Beaulieu J., Charette A., Chippingdale R., Cloutier B., Hage M., Hannaford J., Lindblad A., Madore J., Maloley J., Paul J., Picard A., Prusakowski T., Singh A., Tremblay É.	
Global Affairs Canada	
Bacile R., Berzins C., Boucher C., Bugailiskis A., Clow B., Gagnon C., Garneau V., Lambert D., Lawrence A., Roy S., Snider C., Thériault M-C., Verheul S.	
Department of National Defence	
Richer Dr. D.	
Other	
Pettigrew Hon. P.	
Prime Minister's Visit to Tel Aviv (Israel) – State funeral for the former President Shimon Peres	*100,872*
House of Commons	
Trudeau Right Hon. J., Ambrose Hon. R., Dion Hon. S.	
Prime Minister's Office	
Desfossés T., Guillon T., McNair M., Menchini S., Scotti A., Travers P.	
Privy Council Office	
Beaulieu J., Boudrias P., Brooman K., Callan M., Cloutier B., Hannaford J., Larocque D., Lemire M., Maloley J.	
Global Affairs Canada	
Guérin M., Lambert D., Roy S., Stein D.	
Department of National Defence	
Richer Dr. D.	
Others	
Chrétien Right Hon. J., Harper Right Hon. S.	

Global Affairs
Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Prime Minister's Visit to Washington (United States)	*16,634*
House of Commons	
Trudeau Right Hon. J., Freeland Hon. C., Garneau Hon. M., Goodale Hon. R., Leslie Hon. A., Morneau Hon. B., Sajjan Hon. H.	
Prime Minister's Office	
Butts G., Clow B., Guillon T., Hallé A-L., McNair M., Menchini S., Purchase K., Scotti A., Telford K., Zerucelli J.	
Privy Council Office	
Cloutier B., Cotten B., Hanaford J., Larocque D., Lemire M., Maloley J., Prusakowski T., Soni S-M., Wittmann P.	
Global Affairs Canada	
Barette J., Hudson A., Lawrence A., Norton R., Snider C., Thériault M-C.	
Transport Canada	
Arseneau J-P.	
Public Safety and Emergency Preparedness	
Brien D.	
Department of National Defence	
Owens J.	
Department of Finance Canada	
Kaur S.	
Public Services and Procurement Canada (Interpreter)	
Bret J.	
Prime Minister's Bilateral Visit to Hamburg (Germany) and Strasbourg (France)	*206,793*
House of Commons	
Trudeau Right Hon. J., Champagne Hon. F-P., Dion Hon. S. (M.P.), Freeland Hon. C.	
Prime Minister's Office	
Ahmad C., Butts G., Desfossés T., Grech A., Guillon T., Menchini S., Purchase K., Scotti A., Telford K., Travers P.	
Privy Council Office	
Ameziane K., Bazinet É., Brunette L., Doxtater N., Fitzgerald R., Gagnon M., Gaudreault S., Grecco B., Hannaford J., Lemire M., Lepage S., Madore J., Maloley J., Paul J., Pilon T., Prusakowski T., Shouldice M., Singh A., Tremblay É., Troy R., Wernick M.	
Global Affairs Canada	
Barrette J., Berzins C., Boucher C., Broadhurst J., Huot-Bolduc F., Norton R., Pickerill J., Snider C.	
Department of National Defence	
Richer Dr. D.	
Prime Minister's Visit to Houston (United States)	*38,042*
House of Commons	
Trudeau Right Hon. J.	
Prime Minister's Office	
Bernier A., Caron Z., Clow B., Desfossé T., Guillon T., Hallé A-L., Scotti A., Zerucelli J.	
Privy Council Office	
Cloutier B., Dupont S., Gaudreault S., Hannaford J., Lemire M., Madore J., Maloley J., Reynolds T., Soni S-M., Wood M-J.	
Global Affairs Canada	
Byron K., Currier J., Goon E., Lambert D., Roy S.	
Prime Minister's Visit to New York (United States)—Come from Away	*13,161*
Prime Minister's Office	
Ahmad C., Clow B., Desfossés T., Guillon T., Isinger D., Jenkins C., Menchini S., Scotti A.	
Privy Council Office	
Bazinet É., Grecco B., Pilon T.	
Global Affairs Canada	
Norton R., Snider C.	
Start-up costs and advance team for the Prime Minister's Visit to Italy—G7	*12,567*
Prime Minister's Office	
Guillon T., Langer D., Menchini S., Zerucelli J.	

Global Affairs
Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Global Affairs Canada	
Guerin M., Lambert D., Norton R.	
Start-up costs and advance team for the Prime Minister's Visit to Vimy (France)	*62,040*
Privy Council Office	
Bazinet É., Elliott J., Lafleur K., Lemire M., Prusakowski T., Richard W., Tremblay É.	
Global Affairs Canada	
Lambert D.	
Start-up costs and advance team for the Prime Minister's Visit to Hamburg (Germany)—G20	*2,801*
Start-up costs and advance team for the Prime Minister's Visit to New York (United States)—Women in the World Summit	*8,342*
Privy Council Office	
Angell D., Cotten B., Garlarneau S., Gaudreault S., Madore J., Pilon T.	
Global Affairs Canada	
Snider C.	
Governor General's Visit to Rio de Janeiro (Brazil)—Olympic Games	*30,455*
Government House	
Johnston His Excellency the Right Hon. D., Johnston Her Excellency S., Benoit K-A., Létourneau M-È., Mousseau D.	
Global Affairs Canada	
Lachance A.	
Department of National Defence	
Caceres Lt(N) D., Carbonneau MCpl. V.	
Governor General's Visit to the Southern United States	*40,176*
Government House	
Johnston His Excellency the Right Hon. D., Létourneau M-È., Mousseau D.	
Global Affairs Canada	
Lachance A., Nickel J.	
Department of National Defence	
Duchesne Sgt. R., Lanteigne-Voyer Capt. A.	
Governor General's Visit to London (United Kingdom)	*11,243*
Government House	
Johnston His Excellency the Right Hon. D., Johnston Her Excellency S., Anctil N., Benoit K-A., Cloutier A., Wallace S.	
Department of National Defence	
Carbonneau MCpl. V., Summerfield Maj. C.	
Governor General's Visit to Israel and Jordan	*257,514*
Government House	
Johnston His Excellency the Right Hon. D., Johnston Her Excellency S., Anctil N., Bégin N., Benoit K-A., Berthelot M., Burgess L., Cloutier A., Harrison A., Rocheleau J., Rousselle N., Wallace S.	
House of Commons	
Fragiskatos P. (M.P.), Laverdière H. (M.P.), Sweet D. (M.P.)	
Global Affairs Canada	
Benson L., Giroux A-F., Glauser M., Lachance A., Racine A.	
Department of National Defence	
Best Capt. C., Bush Avr. M., Charbonneau MCpl. V., Gordon Sgt. D., Howell MCpl. M., Lanteigne-Voyer Capt. A., Maheu Sgt. J., Morin Dr. H., Phillips Capt. J., Smolla Cpl. P.	
Accompanying Delegation	
Abuelaish Dr. I., Adem Dr. A., Amyot D., Davidson P., Fichman N., Gross P., Lebel J., Lennox V., Singer Dr. P., Snobar A.	

Global Affairs
Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Governor General's Visit to Havana (Cuba)—State funeral of Fidel Castro	*10,140*
Government House	
Johnston His Excellency the Right Hon. D., Mousseau D., Rocheleau J.	
Global Affairs Canada	
Lachance A.	
Department of National Defence	
Carbonneau MCpl. V., Lanteigne-Voyer Capt. A.	
Governor General's Visit to Sweden	*187,439*
Government House	
Johnston His Excellency the Right Hon. D., Johnston Her Excellency S., Benoit K-A., Berthelot M., Charbonneau C., Charest L., Cloutier A., Jaton P., Lapalme C., Létourneau M-É., MacIntyre C., Mousseau D., Rouselle N.	
House of Commons	
Bagnell L. (M.P.), Duncan Hon. K., Mulcair Hon. T., Stanton B. (M.P.)	
Global Affairs Canada	
Benson L., Bugailiskis A., Lachance A., Norton R., Thériault M-C.	
Innovation, Science and Economic Development Canada	
Mendes D.	
Department of National Defence	
Bissonnette Cpl. F., Cameron Cpl. G., Carbonneau MCpl. V., Maheu Sgt. J., Montoya Capt. C., Morin Maj. H., Nielsen MWO. T., Phillips Capt. J., St-Amant Maj. N., Thellend Pte. M.	
Accompanying Delegation	
Alfredsson D., Beatty Hon. P., D'Amours S., Duguay N., Hogben A., McDonald Dr. A., Nenshi N., Nott J., Okalik M., Oldfield K., Stewart I.	
Start-up costs and advance team for Governor General's Visit to Vimy (France)	*16,359*
Government House	
Anctil N., Cloutier A.	
Global Affairs Canada	
Lachance A.	
Minister of Foreign Affairs—Bilateral Visits (Visits Officer)	*115,749*
Global Affairs Canada	
Huot-Bolduc F.	
Minister of International Trade—Bilateral Visits (Visits Officer)	*145,384*
Global Affairs Canada	
Bacile R., Barette J.	
Minister of International Development and for La Francophonie—Bilateral Visits (Visits Officer)	*55,887*
Global Affairs Canada	
Berlanga P.	
Minister of Foreign Affairs—Canadian delegation to the G7 Foreign Ministers' Meeting, Hiroshima (Japan)	*73,162*
House of Commons	
Dion Hon. S.	
Global Affairs Canada	
Gwozdecky M., Huot-Bolduc F., Ovens J., Pickerell J., Robson M., Walma M.	
Other	
Krieber J.	

Global Affairs
Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Minister of Foreign Affairs – Canadian delegation to the North Atlantic Treaty Organization (NATO), Foreign Ministers' Meeting, Brussels (Belgium)	*48,826*
House of Commons	
Dion Hon. S.	
Global Affairs Canada	
Berzins C., Gwozdecky M., Huot-Bolduc F., Khatchadourian R., Ovens J., Poulin O.	
Minister of International Development and for La Francophonie – Canadian delegation to the World Humanitarian Summit, Istanbul (Turkey)	*52,846*
House of Commons	
Bibeau Hon. M-C., Gould K. (M.P.)	
Global Affairs Canada	
Bélanger L., Berlanga P., Fountain Smith S., Jeffrey H., McGregor C., Misner N., Montpetit G.	
Minister of International Trade – Canadian delegation to the Asia-Pacific Economic Cooperation (APEC) Ministers Responsible for Trade, Arequipa (Peru)	*34,586*
House of Commons	
Freeland Hon. C.	
Global Affairs Canada	
Bacile R., Girtel K., Hussaini S., Kwan R., MacArthur P., Wallace J-L.	
Minister of International Trade – Canadian delegation to the Organisation for Economic Co-operation and Development (OECD) Ministerial Council Meeting, Paris (France)	*49,823*
House of Commons	
Freeland Hon. C.	
Global Affairs Canada	
Bacile R., Cowl T., Surma M., Verheul S.	
Canadian delegation to the 46th General Assembly of the Organization of American States (OAS), Santo Domingo (Dominican Republic)	*24,268*
Global Affairs Canada	
Climenhage C., Fitchett J., Frenette A., Huot-Bolduc F., Shore A., Sundstrom K.	
Shared Services Canada	
Legault A.	
Minister of International Trade – Canadian delegation to the G20 Trade Ministers' Meeting, Shanghai (China)	*77,469*
House of Commons	
Freeland Hon. C.	
Global Affairs Canada	
Bacile R., Clow B., Fried J., Hillman K., Hogan C., McCall L., O'Neil J., Richardson J., Teo O.	
Minister of Foreign Affairs – Canadian delegation to 71st Session of the United Nations General Assembly (UNGA), New York (United States)	*143,172*
House of Commons	
Bibeau Hon. M-C., Dion Hon. S.	
Global Affairs Canada	
Baker A., Bélanger L., Boehm P., Bugailiskis A., Button H., Cayer R., Coulon J., Drake D., Drukier W., Fountain Smith S., Gwozdecky M., Huot-Bolduc F., Jacovella D., Jeffrey H., Kent D., Lake M., Marland K., Ovens J., Pickerill J., Sniderman S.	
Minister of Foreign Affairs – Canadian delegation to the Post-Ministerial Conference and Regional Forum of the Association of Southeast Asian Nations (ASEAN), Vientiane (Laos)	*67,230*
House of Commons	
Dion Hon. S.	
Global Affairs Canada	
Drake D., Glass N., Huot-Bolduc F., Massot P., Pickerill J., Puxley E.	

Global Affairs
Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Minister of International Trade—Canadian delegation to the Economic Ministers' Meeting of the Association of Southeast Asian Nations (ASEAN), Vientiane (Laos)	*35,772*
House of Commons	
Freeland Hon. C.	
Global Affairs Canada	
Bacile R., Beauchemin S., Healy B., Teo O.	
Minister of Foreign Affairs—Canadian delegation to the Ministers' Meeting of the Global Coalition to Counter Islamic State of Iraq and the Levant (ISIL), Washington (United States)	*17,615*
House of Commons	
Dion Hon. S.	
Global Affairs Canada	
Berzins C., Darling B., Gwozdecky M., Huot-Bolduc F., Khatchadourian D., Pickerill J.	
Minister of Foreign Affairs—Canadian delegation to the Dialogue Partners' Meeting for the Pacific Islands Forum (PIF), Pohnpei (Federated States of Micronesia)	*57,875*
House of Commons	
Dion Hon. S.	
Global Affairs Canada	
Huot-Bolduc F., Massot P., Stein D.	
Canadian delegation to the Foreign Ministers' Meeting, Organisation for Security and Co-operation in Europe (OSCE), Potsdam (Germany)	*5,651*
Global Affairs Canada	
Shugard I.	
Minister of Foreign Affairs—Canadian delegation to the General Conference of the International Atomic Energy Agency (IAEA), Vienna (Austria)	*24,645*
House of Commons	
Rudd K.(M.P.)	
Global Affairs Canada	
Bilodeau A., Hinton T., Semblat N.	
Canadian delegation to the World Trade Organisation (WTO), Oslo (Norway)	*3,738*
Global Affairs Canada	
Cannon M., Fried J., Vanderloo C.	
Minister of International Development and for La Francophonie—Canadian delegation to the Ministerial Conference at the Francophonie Summit, Antananarivo (Madagascar)	*129,208*
House of Commons	
Bibeau Hon. M-C.	
Global Affairs Canada	
Beaulne P., Cayer R., Cousineau P., Drukier W., Dufour J-D., Fontaine É., Gariépy M., Jacovella D., Levasseur-Rivard S., Liao-Moroz A., Norton L.	
Minister of Foreign Affairs—Canadian delegation to the North Atlantic Treaty Organization (NATO) Foreign Ministers' Meeting, Brussels (Belgium)	*29,918*
House of Commons	
Dion Hon. S.	
Global Affairs Canada	
Hulan H., Huot-Bolduc F., Laporte L-D., Pickerill J., Poulin O.	

Global Affairs
Department of Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*concluded*

(in dollars)

Description	Amount
Minister of Foreign Affairs and Minister of International Trade—Canadian delegation to the Asia-Pacific Economic Cooperation (APEC), Economic Leaders' meeting, Lima (Peru)	*93,348*
House of Commons	
Dion Hon. S., Freeland Hon C.	
Global Affairs Canada	
Barrette J., Carrière D., Chauvette A-L., Clow B., Gagnon C., Hillman D., Huot-Bolbuc F., Kwan R., Logie R., MacArthur P., Massot P., Morrison D., Ovens J., Ramirez C., Séguin B., Wallace J-L.	
Minister of Foreign Affairs—Canadian delegation to the Organisation for Security and Co-operation in Europe (OSCE), Ministerial Council Meeting, Hamburg (Germany)	*38,418*
House of Commons	
Dion Hon. S.	
Global Affairs Canada	
Hulan H., Huot-Bolduc F., Laporte L-D., Pickerill J., Poulin O.	
Minister of Foreign Affairs—Canadian delegation to the G20 Foreign Ministers' Meeting, Bonn (Germany)	*28,137*
House of Commons	
Freeland Hon. C.	
Global Affairs Canada	
Barette J., Lévêque A., Rigby V.	
Minister of Foreign Affairs—Canadian delegation to the Ministers' Meeting of the Global Coalition to Counter Daesh, Washington (United States)	*10,591*
House of Commons	
Freeland Hon. C.	
Global Affairs Canada	
Barrette J., Gwozdecky M., Norman G.	
Start-up costs—Canadian delegation to the North Atlantic Treaty Organization (NATO), Foreign Ministers' Meeting, Brussels (Belgium)	*13,418*
House of Commons	
Freeland Hon. C.	
Global Affairs Canada	
Deschamps-Laporte L., Lawrence A.	
Canadian participation to the inauguration ceremony in Pristina (Kosovo)	*9,454*
Global Affairs Canada	
Goldsmith P.	
Canadian participation to the inauguration ceremony in Lima (Peru)	*8,309*
House of Commons	
Alghabra O. (M.P.)	
Global Affairs Canada	
Sniderman S.	
Canadian participation to the inauguration ceremony in Ghana	*5,806*
House of Commons	
Caesar-Chavannes C. (M.P.)	
Canadian participation to the inauguration ceremony in Haiti	*16,820*
House of Commons	
Bibeau Hon. M-C.	
Global Affairs Canada	
Bélanger L., Godin J., Guérin M., Montpetit G.	

Parliament
House of Commons

Salaries of parliamentary secretaries to ministers paid in 2016–2017

(in dollars)

Name	Parliamentary Secretary to the	Amount
Alghabra O	Minister of Foreign Affairs (Consular Affairs)	16,800
Alleslev L	Minister of Public Services and Procurement	13,819
Beech T	for Science [1]	13,819
	Minister of Fisheries, Oceans and the Canadian Coast Guard	2,981
Blair B	Minister of Justice and Attorney General of Canada	16,800
Boissonnault R	Minister of Canadian Heritage	13,819
Caesar-Chavannes C	Prime Minister	13,819
	Minister of International Development	2,981
Casey S	Minister of Justice and Attorney General of Canada	13,819
	Minister of Canadian Heritage	2,981
Champagne Hon F-P	Minister of Finance	13,006
Cormier S	Minister of Fisheries, Oceans and the Canadian Coast Guard	13,819
	Minister of Immigration, Refugees and Citizenship	2,981
Cuzner R	Minister of Employment, Workforce Development and Labour	16,800
DeCourcey M	Minister of Foreign Affairs	2,981
Dhillon A	for Status of Women [1]	13,819
Dubourg E	Minister of National Revenue	13,819
Duguid T	Minister of Families, Children and Social Development	13,819
	for Status of Women [1]	2,981
Fergus G	Minister of Innovation, Science and Economic Development	13,819
Fillmore A	Minister of Democratic Institutions	2,981
Goldsmith-Jones P	Minister of Foreign Affairs	13,819
	Minister of International Trade	2,981
Gould Hon K	Minister of International Development	13,006
Holland M	Minister of Democratic Institutions	13,819
	Minister of Public Safety and Emergency Preparedness	2,981
Hutchings G	for Small Business and Tourism [1]	16,800
Jones Y	Minister of Indigenous and Northern Affairs	16,800
Khera K	Minister of Health	13,819
	Minister of National Revenue	2,981
Lametti D	Minister of International Trade	13,819
	Minister of Innovation, Science and Economic Development	2,981
Lamoureux K	Leader of the Government in the House of Commons	16,800
Lauzon S	for Sport and Persons with Disabilities [1]	16,800
Leslie Hon A	Minister of Foreign Affairs (Canada-U.S. Relations)	2,890
Lightbound J	Minister of Health	2,981
MacKinnon S	Minister of Public Services and Procurement	2,981
McCrimmon K	Minister of Veterans Affairs, Associate Minister of National Defence	13,819
	Minister of Transport	2,981
McKay Hon J	Minister of National Defence	13,819
Mendicino M	Minister of Justice and Attorney General of Canada	2,981
Miller M	Minister of Infrastructure and Communities	2,981
Murray J	President of the Treasury Board	16,800
Petitpas Taylor Hon G	Minister of Finance	2,981
Picard M	Minister of Public Safety and Emergency Preparedness	13,819
Poissant J-C	Minister of Agriculture and Agri-Food	16,800
Rioux J	Minister of National Defence	2,981
Rodriguez Hon P	Minister of Infrastructure and Communities	13,819
Romanado S	Minister of Veterans Affairs, Associate Minister of National Defence	2,981
Rudd K	Minister of Natural Resources	16,800
Schiefke P	Prime Minister (Youth)	16,800
Vaughan A	Prime Minister (Intergovernmental Affairs)	13,819
	Minister of Families, Children and Social Development (Housing and Urban Affairs)	2,981

Parliament
House of Commons

Salaries of parliamentary secretaries to ministers paid in 2016–2017—*concluded*

(in dollars)

Name	Parliamentary Secretary to the	Amount
Virani A	Minister of Immigration, Refugees and Citizenship	13,819
	Minister of Canadian Heritage (Multiculturalism)	2,981
Wilkinson J	Minister of Environment and Climate Change	16,800
Young K	Minister of Transport	13,819
	for Science [1]	2,981
	Total	**586,283**

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[1] Portfolio

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2016–2017

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Aboultaif Z	170,400	78,314
Albas D	170,400	92,650
Albrecht H	170,400	55,081
Allowance as Committee Chair	11,900	
Aldag J	170,400	117,284
Alghabra O	170,400	49,788
Alleslev L	170,400	64,831
Allison D	170,400	68,994
Allowance as Committee Vice-Chair	6,000	
Ambrose Hon R	170,400	135,357
Allowance as Leader Official Opposition	81,500	
Amos W	170,400	20,512
Anandasangaree G	170,400	52,976
Allowance as Committee Vice-Chair	5,000	
Anderson D	170,400	101,915
Angus C	170,400	94,515
Allowance as Caucus Chair Other Opposition Party	3,867	
Allowance as Committee Vice-Chair	4,016	
Arnold M	170,400	117,424
Arseneault R	170,400	71,261
Arya C	170,400	3,945
Ashton N	170,400	164,293
Allowance as Committee Vice-Chair	5,645	
Aubin R	170,400	36,385
Allowance as Committee Vice-Chair	3,183	
Ayoub R	170,400	36,165
Badawey V	170,400	65,251
Allowance as Committee Vice-Chair	982	
Bagnell Hon L	170,400	105,939
Allowance as Committee Chair	11,900	
Bains Hon N	170,400	47,902
Barlow J	170,400	112,119
Allowance as Committee Vice-Chair	6,000	
Barsalou-Duval X	170,400	51,204
Baylis F	170,400	29,057
Beaulieu M	170,400	45,564
Beech T	170,400	118,347
Bélanger Hon M	99,400	116
Bennett Hon C	170,400	46,718
Benson S	170,400	77,815
Allowance as Committee Vice-Chair	1,167	
Bergen Hon C	170,400	88,864
Allowance as House Leader Official Opposition	22,976	
Bernier Hon M	170,400	39,707
Berthold L	170,400	60,491
Allowance as Committee Vice-Chair	6,000	
Bezan J	170,400	120,289
Bibeau Hon M-C	170,400	30,370
Bittle C	170,400	61,196
Blaikie D	170,400	66,131
Allowance as Caucus Chair Other Opposition Party	1,129	
Allowance as Committee Vice-Chair	6,000	
Blair B	170,400	69,969
Blaney Hon S	170,400	50,463
Blaney R	170,400	100,675

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2016–2017—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Block K	170,400	88,405
Boissonnault R	170,400	100,878
Bossio M	170,400	44,474
Boucher S	170,400	51,658
Boudrias M	170,400	31,601
Boulerice A	170,400	47,472
Boutin-Sweet M	170,400	43,154
Allowance as Chief Whip Other Opposition Party	11,900	
Brassard J	170,400	63,047
Bratina B	170,400	41,005
Breton P	170,400	51,026
Brison Hon S	170,400	71,783
Brosseau R E	170,400	57,730
Allowance as Caucus Chair Other Opposition Party	1,004	
Allowance as Committee Vice-Chair	6,000	
Brown G	170,400	62,764
Allowance as Chief Whip Official Opposition	30,500	
Caesar-Chavannes C	170,400	37,739
Calkins B	170,400	121,654
Allowance as Committee Chair	11,900	
Cannings R	170,400	89,117
Allowance as Committee Vice-Chair	6,000	
Caron G	170,400	52,950
Allowance as Committee Vice-Chair	5,286	
Carr Hon J	170,400	73,898
Carrie C	170,400	47,066
Casey B	170,400	64,058
Allowance as Committee Chair	11,900	
Casey S	170,400	76,605
Chagger Hon B	170,400	41,525
Champagne Hon F-P	170,400	57,702
Chan A	170,400	40,076
Allowance as Deputy House Leader Government	16,800	
Chen S	170,400	57,211
Chong Hon M	170,400	51,626
Choquette F	170,400	43,656
Allowance as Committee Vice-Chair	6,000	
Christopherson D	170,400	65,478
Allowance as Committee Vice-Chair	12,000	
Clarke A	170,400	48,828
Clement Hon T	170,400	60,612
Cooper M	170,400	96,623
Allowance as Committee Vice-Chair	6,000	
Cormier S	170,400	73,773
Cullen N	170,400	133,663
Allowance as Committee Vice-Chair	5,483	
Cuzner R	170,400	90,324
Dabrusin J	170,400	48,654
Damoff P	170,400	55,577
Allowance as Committee Vice-Chair	6,000	
Davies D	170,400	96,627
Allowance as Committee Vice-Chair	6,000	
DeCourcey M	170,400	65,474
Deltell G	170,400	44,397
Dhaliwal S	170,400	133,342
Dhillon A	170,400	40,778

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2016–2017—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Di Iorio N	170,400	34,232
Dion Hon S	144,536	19,269
Diotte K	170,400	115,926
Doherty T	170,400	158,127
Donnelly F	170,400	78,688
Allowance as Committee Vice-Chair	6,000	—
Dreeshen E	170,400	95,587
Allowance as Committee Vice-Chair	6,000	—
Drouin F	170,400	9,812
Dubé M	170,400	40,417
Allowance as Committee Vice-Chair	6,000	—
Allowance as Deputy House Leader Other Opposition Party	6,000	—
Dubourg E	170,400	32,651
Duclos Hon J-Y	170,400	51,760
Duguid T	170,400	96,964
Duncan Hon K	170,400	55,377
Duncan L	170,400	95,319
Allowance as Committee Vice-Chair	5,883	—
Dusseault P-L	170,400	41,469
Allowance as Committee Vice-Chair	6,625	—
Duvall S	170,400	75,423
Dzerowicz J	170,400	51,776
Easter Hon W	170,400	68,708
Allowance as Committee Chair	11,900	—
Eglinski J	170,400	119,799
Allowance as Committee Vice-Chair	6,000	—
Ehsassi A	170,400	57,445
El-Khoury F	170,400	35,229
Ellis N	170,400	43,012
Allowance as Committee Chair	11,900	—
Erskine-Smith N	170,400	53,924
Allowance as Committee Vice-Chair	982	—
Eyking Hon M	170,400	80,242
Allowance as Committee Chair	11,900	—
Eyolfson D	170,400	78,577
Falk T	170,400	121,743
Allowance as Committee Vice-Chair	6,000	—
Fast Hon E	170,400	94,746
Fergus G	170,400	11,393
Fillmore A	170,400	79,410
Allowance as Committee Chair	9,789	—
Finley Hon D	170,400	39,470
Finnigan P	170,400	69,225
Allowance as Committee Chair	11,900	—
Fisher D	170,400	51,251
Fonseca P	170,400	58,982
Foote Hon J	170,400	95,426
Fortin R	170,400	41,071
Fragiskatos P	170,400	63,204
Fraser C	170,400	105,362
Fraser S	170,400	73,527
Freeland Hon C	170,400	51,804
Fry Hon H	170,400	118,892
Allowance as Committee Chair	11,900	—
Fuhr S	170,400	63,791
Allowance as Committee Chair	11,900	—

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2016–2017—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Gallant C	170,400	49,478
Allowance as Committee Vice-Chair	6,000	—
Garneau Hon M	170,400	23,127
Garrison R	170,400	105,724
Allowance as Committee Vice-Chair	6,000	—
Généreux B	170,400	71,117
Genuis G	170,400	89,566
Gerretsen M	170,400	36,870
Gill M	170,400	89,978
Gladu M	170,400	71,182
Allowance as Committee Chair	11,900	—
Godin J	170,400	67,441
Goldsmith-Jones P	170,400	99,886
Goodale Hon R	170,400	61,617
Gould Hon K	170,400	74,092
Gourde J	170,400	54,734
Graham D	170,400	46,694
Grewal R	170,400	57,264
Hajdu Hon P	170,400	59,321
Hardcastle C	170,400	61,459
Harder R	170,400	94,403
Hardie K	170,400	97,759
Harper Right Hon S	68,252	34,788
Harvey TJ	170,400	110,034
Hehr Hon K	170,400	78,828
Hoback R	170,400	137,328
Allowance as Committee Vice-Chair	6,000	—
Holland M	170,400	70,298
Housefather A	170,400	43,530
Allowance as Committee Chair	11,900	—
Hughes C	170,400	90,007
Allowance as Assistant Deputy Speaker and Deputy Chair of Committees of the Whole	16,800	—
Hussen Hon A	170,400	46,662
Hutchings G	170,400	69,546
Iacono A	170,400	38,264
Jeneroux M	170,400	122,702
Johns G	170,400	90,197
Jolibois G	170,400	132,487
Joly Hon M	170,400	31,545
Jones Y	170,400	161,368
Jordan B	170,400	76,196
Jowhari M	170,400	51,549
Julian P	170,400	76,775
Allowance as House Leader Other Opposition Party	9,213	—
Kang D S	170,400	99,779
Kelly P	170,400	71,369
Kenney Hon J	81,413	38,627
Kent Hon P	170,400	37,228
Khalid I	170,400	52,215
Khera K	170,400	46,852
Kitchen R	170,400	113,264
Allowance as Committee Vice-Chair	6,000	—
Kmiec T	170,400	80,251
Kwan J	170,400	120,372
Allowance as Committee Vice-Chair	6,000	—
Lake Hon M	170,400	111,744
Lametti D	170,400	38,990

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2016–2017—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Lamoureux K	170,400	58,704
Lapointe L	170,400	36,553
Lauzon G	170,400	19,360
Lauzon S	170,400	11,707
Laverdière H	170,400	47,901
Allowance as Committee Vice-Chair	6,000	–
Lebel Hon D	170,400	107,770
LeBlanc Hon D	170,400	70,900
Lebouthillier Hon D	170,400	57,244
Lefebvre P	170,400	49,189
Leitch Hon K K	170,400	44,987
Lemieux D	170,400	55,249
Leslie Hon A	170,400	4,368
Allowance as Chief Whip Government	25,253	–
Levitt M	170,400	57,503
Liepert R	170,400	122,112
Allowance as Committee Vice-Chair	6,000	–
Lightbound J	170,400	36,414
Allowance as Committee Vice-Chair	4,935	–
Lobb B	170,400	73,709
Lockhart A	170,400	78,296
Long W	170,400	65,179
Longfield L	170,400	50,170
Ludwig K	170,400	91,811
Lukiwski T	170,400	101,937
Allowance as Committee Chair	11,900	–
MacAulay Hon L	170,400	67,397
MacGregor A	170,400	94,278
Allowance as Committee Vice-Chair	2,000	–
MacKenzie D	170,400	52,626
Allowance as Deputy Whip Official Opposition	11,900	–
MacKinnon S	170,400	7,236
Maguire L	170,400	113,373
Allowance as Committee Vice-Chair	6,000	–
Malcolmson S	170,400	91,045
Allowance as Committee Vice-Chair	6,000	–
Maloney J	170,400	44,701
Allowance as Committee Chair	11,900	–
Marcil S	170,400	42,444
Masse B	170,400	63,888
Allowance as Committee Vice-Chair	6,000	–
Massé R	170,400	79,582
Mathyssen I	170,400	91,786
Allowance as Committee Vice-Chair	6,000	–
Allowance as Deputy Whip Other Opposition Party	6,000	–
May B	170,400	55,416
Allowance as Committee Chair	11,900	–
May E	170,400	78,661
McCallum Hon J	142,000	59,848
McCauley K	170,400	94,308
McColeman P	170,400	64,215
McCrimmon K	170,400	12,486
McDonald K	170,400	92,104
McGuinty D	170,400	1,946
McKay Hon J	170,400	53,672
McKenna Hon C	170,400	4,599
McKinnon R	170,400	100,969

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2016–2017—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
McLeod C	170,400	101,262
McLeod M	170,400	103,657
Mendès A	170,400	32,042
Allowance as Committee Vice-Chair	6,000	
Mendicino M	170,400	68,167
Mihychuk Hon M	170,400	76,874
Allowance as Committee Chair	1,948	
Miller L	170,400	90,565
Allowance as Committee Vice-Chair	6,000	
Miller M	170,400	41,225
Monsef Hon M	170,400	33,133
Moore C	170,400	62,396
Morneau Hon B	170,400	45,856
Morrissey R	170,400	86,487
Motz G	74,665	40,779
Mulcair Hon T	170,400	37,535
Allowance as Leader Other Opposition Party	57,800	
Murray J	170,400	109,159
Nantel P	170,400	35,921
Allowance as Committee Vice-Chair	6,000	
Nassif E	170,400	36,635
Nater J	170,400	69,981
Allowance as Committee Vice-Chair	6,000	
Nault Hon R	170,400	108,635
Allowance as Committee Chair	11,900	
Nicholson Hon R	170,400	69,418
Nuttall A	170,400	60,436
Obhrai Hon D	170,400	127,314
O'Connell J	170,400	62,815
Oliphant R	170,400	61,910
Allowance as Committee Chair	23,800	
Oliver J	170,400	66,890
O'Regan S	170,400	111,824
O'Toole Hon E	170,400	83,133
Ouellette R-F	170,400	123,733
Paradis Hon D	170,400	63,493
Allowance as Committee Chair	11,900	
Paul-Hus P	170,400	57,337
Pauzé M	170,400	27,654
Peschisolido J	170,400	58,566
Peterson K	170,400	48,449
Petitpas Taylor Hon G	170,400	58,651
Allowance as Deputy Whip Government	9,853	
Philpott Hon J	170,400	51,283
Picard M	170,400	39,017
Plamondon L	170,400	52,682
Poilievre Hon P	170,400	12,226
Poissant J-C	170,400	33,956
Quach A M-T	170,400	29,489
Qualtrough Hon C	170,400	121,673
Raitt Hon L	170,400	103,973
Ramsey T	170,400	91,076
Allowance as Committee Vice-Chair	6,000	
Rankin M	170,400	73,181
Allowance as Committee Vice-Chair	10,016	
Allowance as House Leader Other Opposition Party	7,587	
Ratansi Y	170,400	51,747
Allowance as Committee Vice-Chair	6,000	

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2016–2017—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Rayes A	170,400	57,555
Regan Hon G	170,400	30,524
Allowance as Speaker of the House of Commons	81,500	
Reid S	170,400	
Allowance as Committee Vice-Chair	2,683	—
Allowance as Deputy House Leader Official Opposition	7,653	—
Rempel Hon M	170,400	97,674
Richards B	170,400	90,660
Allowance as Committee Vice-Chair	6,000	—
Rioux J	170,400	42,035
Ritz Hon G	170,400	103,020
Robillard Y	170,400	33,954
Rodriguez Hon P	170,400	41,212
Allowance as Chief Whip Government	5,247	—
Romanado S	170,400	44,131
Rota A	170,400	57,926
Allowance as Assistant Deputy Speaker and Assistant Deputy Chair of Committees of the Whole	16,800	—
Rudd K	170,400	57,404
Ruimy D	170,400	98,738
Allowance as Committee Chair	11,900	—
Rusnak D	170,400	82,871
Saganash R	170,400	77,367
Allowance as Committee Vice-Chair	1,935	—
Sahota R	170,400	56,685
Saini R	170,400	50,582
Sajjan Hon H S	170,400	88,622
Samson D	170,400	55,344
Sangha R	170,400	42,777
Sansoucy B	170,400	42,284
Allowance as Committee Vice-Chair	177	—
Sarai R	170,400	140,211
Saroya B	170,400	43,333
Scarpaleggia F	170,400	38,547
Allowance as Caucus Chair Government	11,900	—
Allowance as Committee Chair	5,321	—
Scheer A	170,400	122,815
Allowance as House Leader Official Opposition	18,990	—
Schiefke P	170,400	44,460
Schmale J	170,400	61,087
Schulte D	170,400	62,202
Allowance as Committee Chair	11,900	—
Serré M	170,400	58,070
Sgro Hon J A	170,400	49,307
Allowance as Committee Chair	11,900	—
Shanahan B	170,400	31,279
Sheehan T	170,400	70,032
Shields M	170,400	97,821
Shipley B	170,400	74,614
Allowance as Committee Vice-Chair	6,000	—
Sidhu J	170,400	111,064
Sidhu S	170,400	59,427
Sikand G	170,400	49,043
Simms S	170,400	114,515
Allowance as Committee Chair	11,900	—

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2016–2017—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Sohi Hon A	170,400	69,891
Sopuck R	170,400	126,560
Allowance as Committee Vice-Chair	6,000	—
Sorbara F	170,400	66,063
Sorenson Hon K	170,400	97,918
Allowance as Committee Chair	11,900	—
Spengemann S	170,400	44,167
Stanton B	170,400	57,197
Allowance as Deputy Speaker and Chair of Committees of the Whole	42,200	—
Ste-Marie G	170,400	48,437
Stetski W	170,400	101,777
Stewart K	170,400	90,607
Strahl M	170,400	116,698
Stubbs S	170,400	102,846
Allowance as Committee Vice-Chair	1,167	—
Sweet D	170,400	72,502
Allowance as Caucus Chair Official Opposition	11,900	—
Tabbara M	170,400	56,385
Tan G	170,400	63,016
Tassi F	170,400	51,307
Allowance as Deputy Whip Government	2,047	—
Thériault L	170,400	45,715
Tilson D	170,400	50,499
Allowance as Committee Vice-Chair	6,000	—
Tootoo Hon H	170,400	121,799
Trost B	170,400	101,444
Trudeau Right Hon J	170,400	2,757
Trudel K	170,400	62,645
Van Kesteren D	170,400	65,092
Van Loan Hon P	170,400	64,692
Vandal D	170,400	81,648
Vandenbeld A	170,400	993
Allowance as Committee Chair	2,314	—
Vaughan A	170,400	54,389
Vecchio K	170,400	70,654
Viersen A	170,400	77,881
Virani A	170,400	56,483
Wagantall C	170,400	120,656
Warawa M	170,400	116,540
Warkentin C	170,400	121,918
Allowance as Deputy House Leader Government	9,147	—
Watts D L	170,400	87,595
Waugh K	170,400	72,771
Webber L	170,400	78,988
Allowance as Committee Vice-Chair	6,000	—
Weir E	170,400	56,783
Allowance as Committee Vice-Chair	6,000	—
Whalen N	170,400	90,830
Wilkinson J	170,400	100,177
Wilson-Raybould Hon J	170,400	121,035
Wong Hon A	170,400	109,177
Wrzesnewskyj B	170,400	52,830
Allowance as Committee Chair	11,900	—
Young K	170,400	57,482

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2016–2017—*concluded*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Yurdiga D	170,400	141,321
Allowance as Committee Vice-Chair	6,000	
Zahid S	170,400	58,460
Zimmer B	170,400	159,143
Allowance as Committee Vice-Chair	6,000	
Former Members[2]	–	102,244
Total	**58,346,569**	**23,412,526**

[1] This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 10 of this volume, entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any charges for the use of Government aircraft by the department of National Defence; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs, Trade and Development – Travel expenses for Canadian representation at international conferences and meetings".

[2] Relocation, winding-up, resettlement and other expenses.

Parliament
Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2016–2017

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses [1]	Research assistance, staff other expenses
Andreychuk R, Saskatchewan	145,400	54,707	119,896
Committee Chair	15,289	—	—
Ataullahjan S, Ontario	145,400	43,518	153,719
Committee Deputy Chair	5,900	—	—
Baker G, Newfoundland and Labrador	145,400	77,232	132,847
Committee Deputy Chair	4,786	—	—
Batters D L, Saskatchewan	145,400	76,308	158,561
Bellemare D, Quebec	145,400	32,902	125,568
Deputy Leader Government	35,267	—	—
Bernard W E T, Nova Scotia	56,948	24,267	44,145
Beyak L, Ontario	145,400	48,848	101,264
Black D, Alberta	145,400	93,544	185,383
Boisvenu P-H, Quebec	145,400	34,152	157,654
Boniface G, Ontario	56,948	11,212	33,474
Bovey P, Manitoba	56,948	26,135	36,840
Brazeau P, Quebec	145,400	19,819	88,533
Campbell L W, British Columbia	145,384	54,657	157,633
Committee Deputy Chair	2,950	—	—
Carignan C, Quebec	145,400	29,512	171,103
Leader of the Opposition	38,700	—	—
Christmas D, Nova Scotia [2]	46,512	12,103	11,617
Cools A C, Ontario	145,400	28,495	142,328
Committee Deputy Chair	2,902	—	—
Cordy J, Nova Scotia	145,400	43,916	121,075
Committee Deputy Chair	5,900	—	—
Cormier R, New Brunswick [2]	56,948	22,847	21,873
Cowan J, Nova Scotia [2]	117,258	58,687	61,035
Dagenais J-G, Quebec	145,400	27,729	159,119
Dawson D, Quebec	145,400	30,960	134,672
Committee Chair	11,800	—	—
Day J A, New Brunswick	145,400	62,169	157,873
Committee Deputy Chair	5,932	—	—
Dean T, Ontario [2]	56,948	20,529	28,371
Demers J, Quebec	145,400	1,696	92,130
Downe P E, Prince Edward Island	145,400	48,507	157,608
Committee Deputy Chair	5,900	—	—
Doyle N E, Newfoundland and Labrador	145,400	73,778	132,645
Duffy M, Prince Edward Island	145,400	26,460	131,887
Dupuis R, Quebec [2]	56,948	19,191	23,267
Dyck L E, Saskatchewan	145,400	73,003	144,134
Committee Chair	11,800	—	—
Eaton N, Ontario	145,400	30,247	159,270
Speaker Pro Tempore	24,500	—	—
Eggleton A, Ontario	145,400	43,777	158,322
Committee Deputy Chair	5,900	—	—
Enverga T C, Ontario	145,400	54,783	129,189
Forest E, Quebec [2]	52,506	21,314	42,290
Fraser J, Quebec	145,400	29,624	118,783
Committee Chair	11,800	—	—
Frum L, Ontario	145,400	44,263	178,402
Chair Caucus of the Opposition	5,900	—	—
Furey G J, Newfoundland and Labrador	145,400	64,042	119,956
Speaker of the Senate	59,500	—	—
Gagné R, Manitoba	145,400	53,287	97,340
Galvez R, Quebec [2]	46,512	11,920	17,680

Parliament
Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2016–2017—*continued*

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses [1]	Research assistance, staff other expenses
Gold M, Quebec [2]	50,890	12,734	44,645
Greene S, Nova Scotia	145,400	70,007	178,230
Griffin D, Prince Edward Island [2]	56,948	29,935	50,553
Harder V P, Ontario [3]	148,845	10,542	156,046
Government Representative	83,438	—	—
Hartling N, New Brunswick [2]	56,948	15,957	18,860
Hervieux-Payette C, Quebec [2]	8,482	1,431	2,638
Committee Deputy Chair	344	—	—
Housakos L, Quebec	145,400	28,565	177,105
Committee Chair	11,800	—	—
Hubley E, Prince Edward Island	145,400	52,069	155,102
Committee Deputy Chair	5,900	—	—
Jaffer M S B, British Columbia	145,400	67,121	183,645
Committee Deputy Chair	6,285	—	—
Johnson J G, Manitoba [2]	71,488	11,970	87,632
Joyal S, Quebec	145,400	13,915	176,490
Committee Deputy Chair	7,645	—	—
Kenny C, Ontario	145,400	26,075	176,197
Lang D, Yukon	145,400	72,417	178,335
Committee Chair	11,800	—	—
Lankin F, Ontario	145,400	47,521	114,951
Lovelace Nicholas S M, New Brunswick	145,400	41,292	140,684
MacDonald M L, Nova Scotia	145,400	67,932	143,978
Committee Deputy Chair	5,900	—	—
Maltais G, Quebec	145,400	29,062	183,513
Committee Chair	11,800	—	—
Manning F, Newfoundland and Labrador	145,400	72,321	158,765
Committee Chair	11,800	—	—
Marshall E, Newfoundland and Labrador	145,400	68,161	143,492
Martin Y, British Columbia	145,400	99,037	171,977
Deputy Leader of the Opposition	24,500	—	—
Marwah S, Ontario [2]	56,948	17,259	12,639
Massicotte P J, Quebec	145,400	18,220	51,034
Committee Deputy Chair	5,345	—	—
McCoy E, Alberta	145,400	29,004	184,484
McInnis T J, Nova Scotia	145,400	58,082	160,263
Committee Chair	11,800	—	—
McIntyre P E, New Brunswick	145,400	27,720	88,033
McPhedran M, Manitoba [2]	56,948	20,949	65,650
Mégie M-F, Quebec [2]	50,890	11,401	25,570
Mercer T M, Nova Scotia	145,400	55,461	172,648
Committee Deputy Chair	5,900	—	—
Merchant P, Saskatchewan	145,400	103,705	184,289
Committee Chair	11,800	—	—
Meredith D, Ontario	145,400	66,237	132,067
Mitchell G, Alberta	145,400	72,231	158,996
Government Whip	10,817	—	—
Committee Deputy Chair	492	—	—
Mockler P, New Brunswick	145,400	50,334	175,371
Moncion L, Ontario [2]	56,948	12,870	27,502
Moore W P, Nova Scotia [2]	114,131	37,058	130,814
Munson J, Ontario	145,400	16,828	166,944
Committee Chair	11,800	—	—
Neufeld R, British Columbia	145,400	64,872	162,793
Committee Chair	11,800	—	—
Ngo T H, Ontario	145,400	55,343	169,202

Parliament
Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2016–2017—*concluded*

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses [1]	Research assistance, staff other expenses
Ogilvie K K, Nova Scotia	145,400	70,965	145,738
Committee Chair	11,800	—	—
Oh V, Ontario	145,400	52,439	159,724
Omidvar R, Ontario	145,400	57,425	142,690
Pate K, Ontario [2]	56,948	2,277	56,683
Patterson D G, Nunavut	145,400	102,549	169,627
Committee Deputy Chair	5,900	—	—
Petitclerc C, Quebec	145,400	20,446	77,504
Plett D N, Manitoba	145,400	92,760	171,207
Opposition Whip	6,900	—	—
Poirier R-M, New Brunswick	145,400	37,253	135,115
Committee Deputy Chair	5,900	—	—
Pratte A, Quebec	145,400	26,337	76,376
Raine N Greene, British Columbia	145,400	62,271	151,928
Ringuette P, New Brunswick	145,400	42,979	162,826
Rivard M, Quebec [2]	50,812	13,014	62,631
Runciman B, Ontario	145,400	23,497	149,171
Committee Chair	11,800	—	—
Ruth N, Ontario [2]	111,004	45,749	99,361
Saint-Germain R, Quebec [2]	50,890	15,622	28,181
Seidman J, Quebec	145,400	31,283	161,929
Sibbeston N G, Northwest Territories	145,400	133,033	117,985
Sinclair M, Manitoba [2]	144,996	71,598	103,449
Smith D P, Ontario [2]	17,980	3,658	14,905
Smith L, Quebec	145,400	28,879	114,845
Committee Chair	11,800	—	—
Stewart Olsen C, New Brunswick	145,400	53,048	158,259
Tannas S, Alberta	145,400	83,692	127,941
Tardif C, Alberta	145,400	75,129	157,046
Committee Chair	11,800	—	—
Tkachuk D, Saskatchewan	145,400	93,229	170,761
Committee Chair	11,800	—	—
Unger B E, Alberta	145,400	32,597	79,079
Verner J, Quebec	145,400	23,497	177,536
Wallace J D, New Brunswick [2]	121,167	37,521	92,951
Wallin P, Saskatchewan	145,400	48,189	130,390
Watt C, Quebec	143,900	71,484	183,838
Wells D M, Newfoundland and Labrador	145,400	100,268	162,843
Deputy Opposition Whip	3,100	—	—
Wetston H, Ontario [2]	56,948	18,974	40,711
White V D, Ontario	145,400	1,650	94,540
Committee Deputy Chair	5,900	—	—
Woo Y P, British Columbia [2]	56,948	47,061	57,898
Total	**13,933,711**	**4,706,151**	**12,854,291**

[1] Includes living expenses in the National Capital Region.

[2] Senators who were appointed or have either resigned, retired or passed away during fiscal year 2016-2017 or during the quarter of the preceding fiscal year.

[3] The sessional and additional allowance covers the salary from the date of the appointment (March 23, 2016) up to March 31, 2017 due to timing of payments.

Privy Council
Privy Council Office

Salaries and allowances to ministers of State

The purpose of the following statement is to present information about salaries and allowances to ministers of State. However, there is no salaries and allowances to ministers of State for this fiscal year.

Privy Council
Office of the Chief Electoral Officer

Voted and statutory expenditures by program

(in dollars)

Funding authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
Vote 1 - Program expenditures					
Salaries of indeterminate positions	12,096,553	4,788,251	2,908,387	8,494,457	28,287,648
Statutory expenditures					
October 2016 by-election	1,073,520	43,232			1,116,752
April 2017 by-elections	2,001,402				2,001,402
42nd general election (October 2015) and other elections	8,084,943	2,676,013			10,760,956
Electoral district associations' auditors subsidy		1,308,468			1,308,468
Other expenditures under the *Canada Elections Act*	20,985,074	2,943,133	5,136,507	23,336,707	52,401,421
	32,144,939	6,970,846	5,136,507	23,336,707	67,588,999
Contributions to employee benefit plans	2,910,737	938,976	790,989	1,914,375	6,555,077
Total	**47,152,229**	**12,698,073**	**8,835,883**	**33,745,539**	**102,431,724**

Details of expenditures—October 2016 by-election

(in dollars)

Statutory authority under the *Canada Elections Act*	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
Medicine Hat-Cardson-Warner (Alberta)	418,972	33,759			452,731
Elections Canada headquarters[1]	654,548	9,473			664,021
Total	**1,073,520**	**43,232**	–	–	**1,116,752**

Details of expenditures—April 2017 by-elections

(in dollars)

Statutory authority under the *Canada Elections Act*	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
Calgary Heritage (Alberta)	167,148				167,148
Calgary Midnapore (Alberta)	187,840				187,840
Markham-Thornhill (Ontario)	196,775				196,775
Ottawa-Vanier (Ontario)	222,427				222,427
Saint-Laurent (Quebec)	160,120				160,120
	934,310				934,310
Elections Canada headquarters[1]	1,067,092				1,067,092
Total	**2,001,402**	–	–	–	**2,001,402**

[1] Includes expenditures incurred to conduct the by-elections at Elections Canada headquarters as well as to support the returning officers in the electoral districts, including the advertising campaign.

Public Safety and Emergency Preparedness
Correctional Service of Canada

Expenditures by institution

(in dollars)

Institution	Operation and maintenance	Capital	Total
Archambault Institution, Sainte-Anne-des-Plaines, Quebec	54,583,289	9,153,652	63,736,941
Atlantic Institution, Renous, New Brunswick	39,590,541	2,671,578	42,262,119
Bath Institution, Bath, Ontario	42,754,819	2,943,050	45,697,869
Beaver Creek Institution, Gravenhurst, Ontario	53,476,175	3,905,877	57,382,052
Bowden Institution, Innisfail, Alberta	51,058,709	3,300,012	54,358,721
Collins Bay Institution, Kingston, Ontario	62,783,573	3,923,999	66,707,572
Cowansville Institution, Cowansville, Quebec	42,751,262	13,047,125	55,798,387
Donnacona Institution, Donnacona, Quebec	43,608,981	1,628,162	45,237,143
Dorchester Penitentiary (Shepody Healing Centre), Dorchester, New Brunswick	65,161,205	7,400,320	72,561,525
Drumheller Institution, Drumheller, Alberta	48,212,811	1,152,869	49,365,680
Drummond Institution, Drummondville, Quebec	31,748,712	3,131,393	34,880,105
Edmonton Institution for Women, Edmonton, Alberta	23,846,920	2,858,467	26,705,387
Edmonton Institution, Edmonton, Alberta	44,843,956	2,589,213	47,433,169
Federal Training Centre, Laval, Quebec	55,492,439	3,473,872	58,966,311
Fraser Valley Institution for Women, Abbotsford, British Columbia	19,508,427	458,339	19,966,766
Grand Valley Institution for Women, Kitchener, Ontario	26,687,623	1,170,181	27,857,804
Grande Cache Institution, Grande Cache, Alberta	33,901,108	583,319	34,484,427
Grierson Institution, Edmonton, Alberta	3,922,800	387,408	4,310,208
Joliette Institution, Joliette, Quebec	18,661,348	871,566	19,532,914
Joyceville Institution, Kingston, Ontario	66,276,726	1,130,152	67,406,878
Kent Institution, Agassiz, British Columbia	42,629,491	1,241,629	43,871,120
Kingston Penitentiary, Kingston, Ontario	1,890,322		1,890,322
Kwikwèxwelhp Healing Village, Harrison Mills, British Columbia	6,745,884	374,893	7,120,777
La Macaza Institution, La Macaza, Quebec	29,035,757	11,681,621	40,717,378
Matsqui Institution, Abbotsford, British Columbia	31,090,472	2,345,940	33,436,412
Millhaven Institution, Bath, Ontario	41,902,918	4,783,042	46,685,960
Mission Institution, Mission, British Columbia	39,963,669	3,717,344	43,681,013
Mountain Institution, Agassiz, British Columbia	35,125,048	1,614,674	36,739,722
National Headquarters, Ottawa, Ontario	261,568,771	15,490,288	277,059,059
Nova Institution for Women, Truro, Nova Scotia	19,748,865	599,330	20,348,195
Okimaw Ohci Healing Lodge, Maple Creek, Saskatchewan	8,519,938	387,651	8,907,589
Pacific Institution/Regional Treatment Centre, Abbotsford, British Columbia	51,494,025	1,441,191	52,935,216
Pê Sâkâstêw Centre, Mâskwâcîs, Alberta	6,809,856	248,663	7,058,519
Port-Cartier Institution, Port-Cartier, Quebec	33,765,408	745,479	34,510,887
Regional Correctional Staff College - Atlantic, Moncton, New Brunswick	2,060,594		2,060,594
Regional Correctional Staff College - Ontario, Kingston, Ontario	3,888,647	396,829	4,285,476
Regional Correctional Staff College - Pacific, Abbotsford, British Columbia	2,585,873	25,862	2,611,735
Regional Correctional Staff College - Prairies, Saskatoon, Saskatchewan	3,774,272		3,774,272
Regional Correctional Staff College - Quebec, Laval, Quebec	3,970,755	486,593	4,457,348
Regional Headquarters - Atlantic, Moncton, New Brunswick	24,877,604	2,241,757	27,119,361
Regional Headquarters - Ontario, Kingston, Ontario	32,696,720	444,050	33,140,770
Regional Headquarters - Pacific, Abbotsford, British Columbia	29,736,858	494,969	30,231,827
Regional Headquarters - Prairies, Saskatoon, Saskatchewan	33,804,370	349,081	34,153,451
Regional Headquarters - Quebec, Laval, Quebec	27,440,625	915,379	28,356,004
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Quebec	6,612,533	12,770	6,625,303
Regional Parole Offices - Atlantic, Moncton, New Brunswick	28,533,436	8,239,032	36,772,468
Regional Parole Offices - Ontario, Kingston, Ontario	66,201,104	3,900,592	70,101,696
Regional Parole Offices - Pacific, Abbotsford, British Columbia	47,127,671	58,190	47,185,861
Regional Parole Offices - Prairies, Winnipeg, Manitoba	57,804,011	1,307,810	59,111,821
Regional Parole Offices - Quebec, Montréal, Quebec	64,193,899	2,363,797	66,557,696
Regional Psychiatric Centre, Saskatoon, Saskatchewan	39,106,032	1,798,991	40,905,023
Regional Reception Centre, Sainte-Anne-des-Plaines, Quebec	41,850,512	1,445,076	43,295,588
Regional Treatment Centre, Bath, Ontario	10,392,869		10,392,869
Saskatchewan Penitentiary, Prince Albert, Saskatchewan	72,547,597	3,764,107	76,311,704
Springhill Institution, Springhill, Nova Scotia	47,769,357	3,120,029	50,889,386
Stony Mountain Institution, Winnipeg, Manitoba	61,982,731	4,184,551	66,167,282

Public Safety and Emergency Preparedness
Correctional Service of Canada

Expenditures by Institution—*concluded*

(in dollars)

Institution	Operation and maintenance	Capital	Total
Warkworth Institution, Campbellford, Ontario	45,215,679	3,957,234	49,172,913
William Head Institution, Victoria, British Columbia	13,049,502	3,675,516	16,725,018
Willow Cree Healing Lodge, Duck Lake, Saskatchewan	6,579,264	122,111	6,701,375
Total	**2,212,964,363**	**153,756,625**	**2,366,720,988**

Treasury Board
Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes

(in dollars)

		Amounts transferred from Treasury Board					
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Agriculture and Agri-Food							
Department of Agriculture and Agri-Food							
Operating expenditures	1	–	–	–	30,185,322	–	–
Capital expenditures	5	–	–	–	–	–	6,181,577
Canadian Dairy Commission							
Program expenditures	1	–	–	–	–	183,577	–
Canadian Grain Commission							
Program expenditures	1	–	–	–	35,777	–	–
Canadian Heritage							
Department of Canadian Heritage							
Operating expenditures	1	–	–	–	4,557,625	–	–
Canadian Museum of Nature							
Payments to the Museum for operating and capital expenditures	1	–	–	–	–	329,185	–
Canadian Radio-television and Telecommunications Commission							
Program expenditures	1	–	–	113,749	2,650,241	–	–
Library and Archives of Canada							
Operating expenditures	1	–	–	–	4,246,305	–	–
Capital expenditures	5	–	–	–	–	–	465,195
National Capital Commission							
Payments to the Commission for operating expenditures	1	–	–	–	–	496,145	–
National Film Board							
Program expenditures	1	–	–	–	2,733,177	378,339	–
National Gallery of Canada							
Payments to the Gallery for operating and capital expenditures	1	–	–	–	–	48,975	–
National Museum of Science and Technology							
Payments to the Museum for operating and capital expenditures	1	–	–	–	–	255,498	–
Office of the Co-ordinator, Status of Women							
Operating expenditures	1	–	–	–	468,218	93,942	–
The National Battlefields Commission							
Program expenditures	1	–	–	–	537,975	–	–
Environment and Climate Change							
Department of the Environment							
Operating expenditures	1	–	–	–	39,216,348	–	–
Capital expenditures	5	–	–	–	–	–	9,291,642
Canadian Environmental Assessment Agency							
Program expenditures	1	–	–	–	652,210	–	–
Parks Canada Agency							
Program expenditures	1	–	–	–	–	4,052,186	–
Families, Children and Social Development							
Department of Employment and Social Development							
Operating expenditures	1	67,200,000	2,500,000	5,762	11,307,952	3,217,662	–
Canadian Centre for Occupational Health and Safety							
Program expenditures	1	–	–	–	–	150,652	–

Treasury Board
Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars

		Amounts transferred from Treasury Board					
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Finance							
Department of Finance							
Program expenditures	1	9,907,229			4,629,333		
Financial Transactions and Reports Analysis Centre of Canada							
Program expenditures	1				2,167,459		
Office of the Auditor General							
Program expenditures	1				3,538,955	2,752,583	
Fisheries, Oceans and the Canadian Coast Guard							
Department of Fisheries and Oceans							
Operating expenditures	1				60,996,324		
Capital expenditures	5						106,791,425
Global Affairs							
Department of Foreign Affairs, Trade and Development							
Operating expenditures	1				47,266,062	15,708,701	
Capital expenditures	5						35,540,741
Grants and contributions	10						
International Joint Commission (Canadian Section)							
Program expenditures	1				308,604		
Health							
Department of Health							
Operating expenditures	1				46,298,149	7,000,000	
Capital expenditures	5						4,337,638
Canadian Food Inspection Agency							
Operating expenditures and contributions	1				21,216,773	8,873,638	
Capital expenditures	5						3,907,200
Canadian Institutes of Health Research							
Operating expenditures	1				1,222,888		
Patented Medicine Prices Review Board							
Program expenditures	1			19,298	373,880		
Public Health Agency of Canada							
Operating expenditures	1				15,029,352		
Immigration, Refugees and Citizenship							
Department of Citizenship and Immigration							
Operating expenditures	1				25,496,995		
Immigration and Refugee Board							
Program expenditures	1			100,168	4,544,854		
Indigenous and Northern Affairs							
Department of Indian Affairs and Northern Development							
Operating expenditures	1				29,358,572		
Capital expenditures	5						327,480
Canadian High Arctic Research Station							
Program expenditures	1				362,645		
Infrastructure and Communities							
Office of Infrastructure of Canada							
Operating expenditures	1				2,989,835	890,964	
Capital expenditures	5						32,884,130

Treasury Board
Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars)

		Amounts transferred from Treasury Board					
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Innovation, Science and Economic Development							
Department of Industry							
Operating expenditures	1				19,152,085		
Capital expenditures	5						911,594
Atlantic Canada Opportunities Agency							
Operating expenditures	1				3,219,995		
Canadian Northern Economic Development Agency							
Operating expenditures	1				720,480		
Canadian Space Agency							
Capital expenditures	5						18,309,150
Copyright Board							
Program expenditures	1				140,946		
Economic Development Agency of Canada for the Regions of Quebec							
Operating expenditures	1				1,913,349		
Federal Economic Development Agency for Southern Ontario							
Operating expenditures	1				1,116,225		
National Research Council of Canada							
Operating expenditures	1				17,489,217		
Capital expenditures	5						11,076,825
Natural Sciences and Engineering Research Council							
Operating expenditures	1				2,179,057		
Social Sciences and Humanities Research Council							
Operating expenditures	1				1,162,865		
Standards Council of Canada							
Payments to the Council	1					241,380	
Statistics Canada							
Program expenditures	1				23,941,374		
Department of Western Economic Diversification							
Operating expenditures	1				1,849,760		
Justice							
Department of Justice							
Operating expenditures	1			4,242,004	26,899,061		
Administrative Tribunals Support Service of Canada							
Program expenditures	1			59,633	3,493,382		
Canadian Human Rights Commission							
Program expenditures	1			38,597	713,271		
Courts Administration Service							
Program expenditures	1			112,900	1,460,414		
Office of the Commissioner for Federal Judicial Affairs							
Operating expenditures	1			33,584	410,886		
Canadian Judicial Council							
Operating expenditures	5			21,421	75,681		
Office of the Director of Public Prosecutions							
Program expenditures	1			429,213	8,602,018		

Treasury Board
Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars)

		Amounts transferred from Treasury Board					
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Office of the Information and Privacy Commissioners of Canada							
Office of the Information Commissioner of Canada							
Program expenditures	1			19,298	496,368		
Office of the Privacy Commissioner of Canada							
Program expenditures	5			38,213	835,490		
Registrar of the Supreme Court of Canada							
Program expenditures	1			71,796	1,115,242	288,722	
National Defence							
Department of National Defence							
Operating expenditures	1			632,894	282,136,608		
Capital expenditures	5						100,000,000
Communications Security Establishment							
Program expenditures	1				15,006,672	4,531,226	
Military Grievances External Review Committee							
Program expenditures	1			19,298	307,175		
Military Police Complaints Commission							
Program expenditures	1			21,421	257,910		
Office of the Communications Security Establishment Commissioner							
Program expenditures	1				85,433		
National Revenue							
Canada Revenue Agency							
Operating expenditures, contributions and recoverable expenditures in relation to the application of the *Canada Pension Plan* and the *Employment Insurance Act*	1			95,448,569		68,495,354	
Natural Resources							
Department of Natural Resources							
Operating expenditures	1				23,640,448		
Capital expenditures	5						4,918,957
Canadian Nuclear Safety Commission							
Program expenditures	1				1,555,777	342,115	
National Energy Board							
Program expenditures	1				3,279,828		
Office of the Governor General's Secretary							
Office of the Governor General's Secretary							
Program expenditures	1				412,554		
Privy Council							
Privy Council Office							
Program expenditures	1				5,226,461		
Canadian Intergovernmental Conference Secretariat							
Program expenditures	1				277,483		
Canadian Transportation Accident Investigation and Safety Board							
Program expenditures	1				1,186,501		

Treasury Board
Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars)

		Amounts transferred from Treasury Board					
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Office of the Chief Electoral Officer							
Program expenditures	1	–	–	40,719	1,460,249	–	–
Office of the Commissioner of Official Languages							
Program expenditures	1	–	–	36,090	927,805	–	–
Security Intelligence Review Committee							
Program expenditures	1	–	–	–	119,118	–	–
Public Safety and Emergency Preparedness							
Department of Public Safety and Emergency Preparedness							
Operating expenditures	1	21,250,000	–	–	5,744,642	1,179,766	–
Grants and contributions	5	16,000,000	–	–	–	–	–
Canada Border Services Agency							
Operating expenditures	1	–	–	–	–	21,054,257	–
Canadian Security Intelligence Service							
Program expenditures	1	–	–	–	14,029,880	–	9,721,770
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police							
Program expenditures	1	–	–	–	451,626	–	–
Correctional Service of Canada							
Operating expenditures, grants and contributions	1	–	–	–	50,782,293	19,376,346	–
Capital expenditures	5	–	–	–	–	–	45,618,773
Office of the Correctional Investigator of Canada							
Program expenditures	1	–	–	–	205,319	69,792	–
Parole Board of Canada							
Program expenditures	1	–	–	–	2,283,332	–	–
Royal Canadian Mounted Police							
Operating expenditures	1	–	–	–	61,794,675	51,195,167	–
Capital expenditures	5	–	–	–	–	–	24,334,860
Royal Canadian Mounted Police External Review Committee							
Program expenditures	1	–	–	–	42,406	–	–
Public Services and Procurement							
Department of Public Works and Government Services							
Operating expenditures	1	–	–	–	57,984,110	–	–
Capital expenditures	5	–	–	–	–	–	91,075,681
Public Service Commission							
Program expenditures	1	–	–	–	4,282,475	–	–
Shared Services Canada							
Operating expenditures	1	–	–	–	36,402,008	–	–
Capital expenditures	5	–	–	–	–	–	13,871,597
Transport							
Department of Transport							
Operating expenditures	1	–	–	–	21,598,528	–	–
Capital expenditures	5	–	–	–	–	–	6,575,049
Canadian Transportation Agency							
Program expenditures	1	–	–	19,298	908,107	–	–
Treasury Board							
Treasury Board Secretariat							
Program expenditures	1	–	–	–	10,854,298	3,219,515	–

Treasury Board
Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*concluded*

(in dollars)

		Amounts transferred from Treasury Board					
Department and agency	Vote	Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Canada School of Public Service							
Program expenditures	1				2,236,801		
Office of the Commissioner of Lobbying							
Program expenditures	1	–	–	–	201,321	–	–
Office of the Public Sector Integrity Commissioner							
Program expenditures	1	–	–	21,421	244,744	–	–
Veterans Affairs							
Department of Veterans Affairs							
Operating expenditures	1	–	–	86,466	9,394,313	8,446,113	–
Veterans Review and Appeal Board							
Program expenditures	1	–	–	–	473,038	–	–
Total		**114,357,229**	**2,500,000**	**101,631,812**	**1,095,172,936**	**222,871,780**	**526,141,284**

Section 12

2016–2017

Public Accounts of Canada

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